



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1986-87

TABLE OF CONTENTS

		<i>Pages</i>
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA		(iii)
INTRODUCTORY		1—3
PART I—SUMMARISED STATEMENTS		
Statement no. 1	Summary of transactions	6—25
Statement no. 2	Capital Outlay— Progressive capital outlay to end of 1986-87	26—29
Statement no. 3	Financial results of irrigation works	30—34
Statement no. 4	Debt position—	
	(i) Statement of borrowings	35—37
	(ii) Other obligations	38
	(iii) Service of debt	38-39
Statement no. 5	Loans and advances by the State Government—	
	(i) Statement of loans and advances	40
	(ii) Recoveries in arrears	40-41
Statement no. 6	Guarantees given by the Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions	42—45
Statement no. 7	Cash balances and investments of cash balances	46-47
Statement no. 8	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	48-49
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS		
A—Revenue and Expenditure		
Statement no. 9	Statement of revenue and expenditure under different heads for the year 1986-87 expressed as a percentage of total revenue/expenditure	52-53
Statement no. 10	Statement showing the distribution between charged and voted expenditure	54
Statement no. 11	Detailed account of revenue by minor heads	55—73
Statement no. 12	Detailed account of expenditure by minor heads	74—105
Statement no. 13	Detailed statement of capital expenditure during and to end of 1986-87	106—143
	Annexure to statement no. 13	144—147

TABLE OF CONTENTS—*concl'd.*PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS—*concl'd.*A—Revenue and Expenditure—*concl'd.**Pages*

Statement no. 14	Statement showing the details of investments of the Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc., up to the end of 1986-87	148—169
Statement no. 15	Statement showing the capital and other expenditure (other than on revenue account) to end of 1986-87 and the principal sources from which the funds were provided for that expenditure	170-171
B—Debt, Contingency Fund and Public Account		
Statement no. 16	Detailed statement of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account	174—191
Statement no. 17	Detailed statement of debt and other interest bearing obligations of the Government	192—197
	Annexure to statement no. 17	198—201
Statement no. 18	Detailed statement of loans and advances by the Government	202—231
Statement no. 19	Statement showing the details of earmarked balances	232—237
	Annexure to statement no. 19	238—241
Appendix I	Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances	242—244
Appendix II	Illustrative cases where verification and acceptances of balances are awaited	245—248
Appendix III	Investments of the Government in statutory corporations, Government companies, co-operative banks and societies, etc., to end of 1984-85, 1985-86 and 1986-87	250-251

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA**

This compilation containing the Finance Accounts of the Government of Punjab for the year 1986-87 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of Punjab for the year 1986-87, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1986-87.

NEW DELHI,

T. N. Chaturvedi
(T. N. CHATURVEDI)

The **24 MAY 1988** *Comptroller and Auditor General of India*

INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, there are two main divisions, viz. :—

(1) Revenue—consisting of sections for 'Receipt Heads (Revenue Account)' and 'Expenditure Heads (Revenue Account)';

(2) Capital, Public Debt, Loans, etc.—consisting of sections for 'Receipt Heads (Capital Account)', 'Expenditure Heads (Capital Account)' and 'Public Debt, Loans and Advances, etc.'

First Division—The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

Second Division—In this division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as set-off to capital expenditure.

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of capital nature intended to be applied as set-off against expenditure.

The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. The section also includes certain special types of heads for transactions relating to 'Transfers from the Consolidated Fund to the Contingency Fund' and 'Inter-State Settlement'.

In Part II of the accounts are recorded the transactions connected with the Contingency Fund set up by Government under Article 267(2) of the Constitution of India.

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency

chests, accounts between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. Sectors and Heads of Accounts—Within each of the sections in Part I mentioned above the transactions are grouped into sectors such as 'Tax Revenue', 'Non-Tax Revenue', etc., for the receipt heads (revenue account), and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical, family welfare, housing, etc., in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds etc.' and 'Reserve Funds', etc. The sectors are sub-divided into major heads of account. In some cases the sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of function represented by the major heads. The schemes or activities included in the programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. Codification—The sectors are distinguished by capital letters of the alphabet in separate series for (i) receipt major heads (revenue account), (ii) expenditure major heads (revenue account) and (iii) capital section, public debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates, whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and Advances, etc.' section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major heads denoting the same functions occurring in the several sections included in the Consolidated Fund.

Under this scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211 to 399, expenditure major heads (capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 611 to 799. The code number 400 has been assigned for capital receipt major head. The only major head 'Contingency Fund' in 'Part II-Contingency Fund' has been assigned the code number 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and are subject to test check by the Indian Audit and Accounts Department.

5. The figures of actuals shown in these accounts are net after taking into account the recoveries, although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken as reduction of expenditure.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1985-86 2	1986-87 3
(In lakhs of rupees)		
Part I—Consolidated		
(1)		
Receipt Heads (Revenue Account)		
A. Tax Revenue—		
(a) Taxes on Income and Expenditure—		
021. Taxes on Income other than Corporation Tax ..	23,37.59	46,47.12
028. Other Taxes on Income and Expenditure ..	*	@
Total—(a) Taxes on Income and Expenditure ..	23,37.59	46,47.12
(b) Taxes on Property and Capital Transactions—		
029. Land Revenue ..	3,22.72	3,02.98
030. Stamps and Registration Fees ..	51,70.98	58,33.26
031. Estate Duty ..	1,23.53	16.82
Total—(b) Taxes on Property and Capital Transactions ..	56,17.23	61,53.06
(c) Taxes on Commodities and Services—		
039. State Excise ..	1,95,86.41	2,45,18.31
040. Sales Tax ..	3,13,18.61	3,77,13.36
041. Taxes on Vehicles ..	21,25.71	23,24.49
042. Taxes on Goods and Passengers ..	35,05.96	42,38.03
043. Taxes and Duties on Electricity ..	40,77.87	45,61.04
045. Other Taxes and Duties on Commodities and Services ..	9,14.36	8,26.05
Total—(c) Taxes on Commodities and Services ..	6,15,28.92	7,41,81.28
Total—A. Tax Revenue ..	6,94,83.74	8,49,81.46

*Rs. minus 90 only.

@Rs. 128 only.

SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1985-86	1986-87
4	5	6
	(In lakhs of rupees)	
Fund—		
Revenue—		
Expenditure Heads (Revenue Account)		
A. General Services—		
(a) Organs of State—		
211. Parliament/State/Union Territory Legislatures ..	96.20	1,58.07
212. President, Vice-President/Governor/Administrator of Union Territory ..	43.21	47.19
213. Council of Ministers ..	63.46	2,15.94
214. Administration of Justice ..	6,92.25	7,49.22 (a)
215. Elections ..	1,34.03	50.36 (c)
Total—(a) Organs of State ..	10,29.15	12,20.78 (b)
(b) Fiscal Services—		
(ii) Collection of Taxes on Property and Capital Transactions—		
229. Land Revenue ..	7,91.12	8,19.59
230. Stamps and Registration ..	37.28	69.54
(iii) Collection of Taxes on Commodities and Services—		
239. State Excise ..	1,47.66	1,72.35
240. Sales Tax ..	3,62.75	3,95.14
241. Taxes on Vehicles ..	53.36	55.84
245. Other Taxes and Duties on Commodities and Services ..	84.11	74.26
(iv) Other Fiscal Services—		
247. Other Fiscal Services ..	1,08.40	1,39.81
Total—(b) Fiscal Services ..	15,84.68	17,26.53

STATEMENT NO. 1

Actuals

Receipts

1985-86

1986-87

1

2

3

(In lakhs of rupees)

Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—contd.

B. Non-Tax Revenue—

(b) Interest Receipts, Dividends and Profits—

049. Interest Receipts	61,53.56	60,71.99
050. Dividends and Profits	1,00.53	99.49
Total—(b) Interest Receipts, Dividends and Profits ..	62,54.09	61,71.48

(c) Other Non-Tax Revenue—

(i) General Services—

051. Public Service Commission	7.73	0.77
055. Police	2,13.90	3,17.13
056. Jails	1,30.88	1,81.40
057. Supplies and Disposals	1.67	1.42
058. Stationery and Printing	1,11.15	90.14
059. Public Works	2,66.93	4,13.35
065. Other Administrative Services	3,21.41	3,15.97
066. Contributions and recoveries towards Pensions and other Retirement Benefits	2,85.69	1,84.95
068. Miscellaneous General Services	33,13.83	30,12.38
Total —(i) General Services	46,53.19	45,17.51

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements 4	Actuals	
	1985-86 5 (In lakhs of rupees)	1986-87 6
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
A. General Services—<i>concl.</i>		
(c) Interest payments and servicing of debt—		
248. Appropriation for reduction or avoidance of debt ..	46.15	...
249. Interest Payments ..	1,46,74.30	1,74,53.76
Total—(c) Interest payments and servicing of debt ..	1,47,20.45	1,74,53.76
(d) Administrative Services—		
251. Public Service Commission ..	35.14	31.25
252. Secretariat—General Services ..	5,49.59	6,51.21
253. District Administration ..	7,79.37	8,15.55
254. Treasury and Accounts Administration ..	2,71.12	2,92.83
255. Police ..	80,94.60	82,92.81
256. Jails ..	5,60.79	6,19.79
257. Supplies and Disposals ..	16.19	17.76
258. Stationery and Printing ..	5,45.32	5,27.70
259. Public Works ..	20,61.30	22,74.81
265. Other Administrative Services ..	10,00.26	11,74.10
Total—(d) Administrative Services ..	1,39,13.68	1,46,97.81
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	35,11.99	46,17.32
268. Miscellaneous General Services ..	24,63.80	21,17.10
Total—(e) Pensions and Miscellaneous General Services ..	59,75.79	67,34.42
Total—A. General Services ..	3,72,23.75	4,18,33.30

STATEMENT NO. 1

Receipts	Actuals	
	1985-86	1986-87
	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue— contd.		
(c) Other Non-Tax Revenue— contd.		
(ii) Social and Community Services—		
077. Education ..	3,00.90	2,20.85
078. Art and Culture ..	1.08	2.44
080. Medical ..	4,30.38	5,47.56
081. Family Welfare ..	13.45	24.94
082. Public Health, Sanitation and Water Supply ..	1,14.65	2,01.38
083. Housing ..	38.61	41.67
084. Urban Development ..	7.40	3.25
085. Information and Publicity ..	3.25	4.38
087. Labour and Employment ..	68.96	85.79
088. Social Security and Welfare ..	2,42.28	3,06.28
095. Other Social and Community Services ..	54.87	1,73.33
Total—(ii) Social and Community Services ..	12,75.83	16,11.87
(iii) Economic Services—		
098. Co-operation ..	80.73	72.66
104. Other General Economic Services ..	28.84	30.35
105. Agriculture ..	1,84.49	2,36.39
106. Minor Irrigation, Soil Conservation and Area Development ..	6.45	49.67
109. Food ..	1,46.53	1,69.05

SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1985-86	1986-87
4	5	6
	(In lakhs of rupees)	
Fund—contd.		
Revenue—contd.		
Expenditure Heads (Revenue Account)—contd.		
B. Social and Community Services—		
276. Secretariat—Social and Community Services ..	1,20.93	1,21.85
277. Education ..	2,34,99.09	2,49,10.76
278. Art and Culture ..	1,35.64	1,49.14
279. Scientific Services and Research ..	13.56	15.84
280. Medical ..	58,91.39	62,93.16
281. Family Welfare ..	11,86.13	13,69.48
282. Public Health, Sanitation and Water Supply ..	38,97.28	43,57.45
283. Housing ..	21.61	24.79
284. Urban Development ..	2,86.16	2,52.25
285. Information and Publicity ..	2,47.49	2,76.18
287. Labour and Employment ..	9,37.42	10,45.90
288. Social Security and Welfare ..	36,34.32	42,56.56
289. Relief on account of Natural Calamities ..	89,31.74	25,52.79
295. Other Social and Community Services ..	14.79	15.64
Total—B. Social and Community Services ..	4,88,17.55	4,56,41.79
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat—Economic Services ..	98.25	1,09.79
298. Co-operation ..	7,15.65	7,89.37
304. Other General Economic Services ..	1,53.13	1,76.09
Total—(a) General Economic Services ..	9,67.03	10,75.25

STATEMENT NO. 1—

Receipts 1	Actuals	
	1985-86 2	1986-87 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—concl'd.		
(c) Other Non-Tax Revenue—concl'd.		
(iii) Economic Services—concl'd.		
110. Animal Husbandry ..	1,15.01	1,00.79
111. Dairy Development ..	0.46	0.66
112. Fisheries ..	25.02	26.24
113. Forest ..	4,59.49	4,62.44
114. Community Development ..	38.15	53.60
120. Industries ..	1.36	1.30
121. Village and Small Industries ..	1,12.30	2,03.33
128. Mines and Minerals ..	20.06	36.81
131. Water and Power Development Services ..	3.01	33.68
132. Multipurpose River Projects ..	2,13.88	2,93.33
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	9,22.98	9,32.34
136. Civil Aviation ..	1.02	3.82
137. Roads and Bridges ..	17.71	20.95
138. Road and Water Transport Services ..	47,84.03	51,35.53
139. Tourism ..	0.05	0.41
144. Other Transport and Communication Services ..	*	@
Total—(iii) Economic Services ..	71,61.57	78,63.35
Total—(c) Other Non-Tax Revenue ..	1,30,90.59	1,39,92.73
Total—B. Non-Tax Revenue ..	1,93,44.68	2,01,64.21

*Rs. 46 only.

@Rs. 244 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1985-86	1986-87
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
C. Economic Services—<i>contd.</i>		
(b) Agriculture and Allied Services—		
305. Agriculture	30,04.34	31,72.04
306. Minor Irrigation	16,76.75	31,22.94
307. Soil and Water Conservation	4,29.57	4,99.98
309. Food	0.01	3.06
310. Animal Husbandry	15,42.09	17,42.47
311. Dairy Development	59.19	69.02
312. Fisheries	1,08.50	1,32.10
313. Forest	11,41.80	12,26.17
314. Community Development	29,54.99	34,05.13
Total—(b) Agriculture and Allied Services	1,09,17.24	1,33,72.91
(c) Industry and Minerals—		
320. Industries	1,57.66	6,23.29
321. Village and Small Industries	9,04.61	9,83.50
328. Mines and Minerals	19.96	22.13
Total—(c) Industry and Minerals	10,82.23	16,28.92
(d) Water and Power Development—		
331. Water and Power Development Services	16,27.17	2,33.54
332. Multipurpose River Projects	12,78.48	13,15.22
333. Irrigation, Navigation, Drainage and Flood Control Projects	34,16.05	37,26.80
Total—(d) Water and Power Development	63,21.70	52,75.56

STATEMENT NO. 1

Receipts	Actuals	
	1985-86	1986-87
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—concl'd.		
C. Grants-in-aid and Contributions—		
160. Grants-in-aid from Central Government ..	1,92,56.90	1,40,58.60
162. States' share of Union Excise Duties ..	89,38.74	1,00,45.73
Total—C. Grants-in-aid and Contributions ..	2,81,95.64	2,41,04.33
Total—Receipt Heads (Revenue Account) ..	11,70,24.06	12,92,50.00
Revenue Surplus (+)/Revenue Deficit(—) ..	+7,33.84	+90,41.22
		(2)
E. Public Debt—		
602. Internal Debt of the State Government ..	11,26,90.78	78,72.76
604. Loans and Advances from the Central Government ..	7,92,85.02	5,72,99.50
Total—E. Public Debt ..	19,19,75.80	6,51,72.26
F. Loans and Advances—		
Recoveries of Loans and Advances ..	43,94.66	53,11.62
Total—F. Loans and Advances ..	43,94.66	53,11.62

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1985-86	1986-87
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>concl.</i>		
Expenditure Heads (Revenue Account)—<i>concl.</i>		
C. Economic Services—<i>concl.</i>		
(e) Transport and Communications—		
336. Civil Aviation	74.52	69.56
337. Roads and Bridges	21,74.45	29,25.80
338. Road and Water Transport Services	69,55.89	73,46.41
339. Tourism	9.21	8.55
Total—(e) Transport and Communications	92,14.07	1,03,50.32
Total—C. Economic Services	2,85,02.27	3,17,02.96
D. Grants-in-aid and Contributions—		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	17,46.65	10,30.73
Total—D. Grants-in-aid and Contributions	17,46.65	10,30.73
Total—Expenditure Heads (Revenue Account)	11,62,90.22	12,02,08.78
Capital, Public Debt, Loans, etc.—		
Expenditure Heads (Capital Account)(Figures for each major head given in statement no. 2)	2,84,91.83	3,85.21
Total	2,84,91.83	3,85.21
E. Public Debt—		
603. Internal Debt of the State Government	11,04,05.41	2,41,96.97
604. Loans and Advances from the Central Government	1,67,41.96	1,28,18.66
Total—E. Public Debt	12,71,47.37	3,70,15.63
F. Loans and Advances—		
Loans and Advances	3,32,41.85	4,82,53.82
Total—F. Loans and Advances	3,32,41.85	4,82,53.82

STATEMENT NO. I—

Receipts	Actuals	
	1985-86	1986-87
1	2	3
	(In lakhs of rupees)	
	Part I-Consolidated	
	(2)	
H. Transfer to Contingency Fund—		
769. Appropriations to Contingency Fund	..	50,00.00
Total—H. Transfer to Contingency Fund	..	50,00.00
Total—Consolidated Fund	..	31,33,94.52
	Part II-Contingency	
800. Contingency Fund	..	50,00.00
Total—Contingency Fund	..	50,00.00
	Part III-Public	
	Debt (other than those	
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	..	62,82.44
Total—(b) Provident Funds	..	62,82.44
(c) Other Accounts—		
811. Insurance and Pension Funds	..	2,23.13
Total—(c) Other Accounts	..	2,23.13
Total—I. Small Savings, Provident Funds, etc.	..	65,05.57
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	..	7,17.13
(b) *Reserve Funds not bearing interest	..	47.08
Total—J. Reserve Funds	..	7,64.21

*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1985-86 5	1986-87 6
(In lakhs of rupees)			
Fund—<i>concl'd.</i>			
G. Inter-State Settlement—			
768. Inter-State Settlement	..	0.96	..
Total—G. Inter-State Settlement	..	0.96	..
H. Transfer to Contingency Fund—			
769. Appropriations to Contingency Fund	..	50,00.00	..
Total—H. Transfer to Contingency Fund	..	50,00.00	..
Total—Consolidated Fund	..	31,01,72.23	20,58,63.44
Fund—			
800. Contingency Fund	50,00.00
Total—Contingency Fund	50,00.00
Account			
mentioned in Part I) and Deposits etc.—			
I. Small Savings, Provident Funds, etc.—			
(b) Provident Funds—			
805. State Provident Funds	..	23,35.60	28,34.34
Total—(b) Provident Funds	..	23,35.60	28,34.34
(c) Other Accounts—			
811. Insurance and Pension Funds	..	62.30	93.99
Total—(c) Other Accounts	..	62.30	93.99
Total—I. Small Savings, Provident Funds, etc.	..	23,97.90	29,28.33
J. Reserve Funds—			
(a) *Reserve Funds bearing interest	..	6,82.53	6,11.14
(b) *Reserve Funds not bearing interest	..	5,77.22	..
Total—J. Reserve Funds	..	12,59.75	6,11.14

*Details are available in statement no. 16.

STATEMENT NO. 1—

Receipts	Actuals	
	1985-86	1986-87
	2	3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
K. Deposits and Advances—		
(a) *Deposits bearing interest	15,65.96	5,74.93
(b) *Deposits not bearing interest	7,22,14.77	9,16,76.84
(c) *Advances	12,14.71	12,02.31
Total—K. Deposits and Advances	7,49,95.44	9,34,54.08
L. Suspense and Miscellaneous—		
(b) *Suspense	80,42.88	37,12.73
(c) *Other Accounts	9,45,59.94	16,78,65.09
(d) *Accounts with Governments of Foreign Countries	@	..
(e) Miscellaneous	5,77.68	..
Total—L. Suspense and Miscellaneous	10,31,80.50	17,15,77.82
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	6,02,35.78	6,90,57.27
(b) *Inter-Government Adjustment Accounts	2.05	11.73
Total—M. Remittances	6,02,37.83	6,90,69.00
Total—Public Account	24,56,83.55	34,23,53.90
Total—Receipts—Parts I, II and III	56,40,78.07	54,70,87.78
Opening Cash Balance	—1,04,10.13	43,84.20
Grand Total	55,36,67.94	54,27,03.58

*Details are available in statement no. 16.

@Rs. 18 only.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1985-86	1986-87
4	5	6
	(In lakhs of rupees)	
<i>Account—concl'd.</i>		
mentioned in Part I) and Deposits, etc.— <i>concl'd.</i>		
K. Deposits and Advances—		
(a) *Deposits bearing interest	41,02.98	18,83.03
(b) *Deposits not bearing interest	6,79,70.43	9,12,13.08
(c) *Advances	12,15.06	11,96.45
Total—K. Deposits and Advances	7,32,88.47	9,42,92.56
L. Suspense and Miscellaneous—		
(b) *Suspense	59,16.47	53,85.55
(c) *Other Accounts	10,74,26.74	17,04,85.12
(d) *Accounts with Governments of Foreign Countries	0.18	0.29
(e) Miscellaneous	..	..
Total—L. Suspense and Miscellaneous	11,33,43.39	17,58,70.96
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	5,75,57.08	6,83,62.47
(b) *Inter-Government Adjustment Accounts	33.32	1,19.66
Total—M. Remittances	5,75,90.40	6,84,82.13
Total—Public Account	24,78,79.91	34,21,85.12
Total—Disbursements—Parts I, II and III	55,80,52.14	55,30,48.56
Closing Cash Balance	—43,84.20	—1,03,44.98 @
Grand Total	55,36,67.94	54,27,03.58

*Details are available in statement no. 16.

@The closing balance consisted of cash in treasuries (Rs. 2.65 lakhs), Deposits with Reserve Bank (minus Rs. 1,03,47.63 lakhs) and deposits with other banks (Rs. 99 only). There was a difference of Rs. 3,83.77 lakhs between the figures reflected in accounts (minus Rs. 1,03,47.63 lakhs) and that intimated by the Reserve Bank (minus Rs. 1,07,31.40 lakhs) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at Rs. 4,59.32 lakhs (July 1987) which is under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 90.41 crores in 1986-87 against a surplus of Rs. 7.34 crores in 1985-86. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 59.61 crores in 1986-87 against the surplus of Rs. 60.26 crores in 1985-86.

	@	@
	1985-86	1986-87
	(In crores of rupees)	
Opening cash balance ..	-1,04.10	-43.84
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts ..	11,70.24	12,92.50
(ii) Expenditure ..	11,62.90	12,02.09
(iii) Revenue Surplus (+)/Revenue Deficit (—) ..	+7.34	+90.41
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure ..	-2,84.92	-3.85
(ii) Receipts from borrowings (net) ..	+6,48.28	+2,81.56
(iii) Loans and Advances by State Government (net) ..	-2,88.47	-4,29.42
(iv) Inter-State Settlement (net) ..	-0.01	..
(v) Transfer to Contingency Fund (net) ..	-50.00	+50.00
Part II—Contingency Fund (net) ..	+50.00	-50.00
Part III—Public Account (net) ..	-21.96	+1.69
Closing cash balance ..	-43.84	-1,03.45
Overall deficit (—)/Surplus(+) ..	+60.26	-59.61

2. The revenue receipts (Rs. 12,92.50 crores) were Rs. 1,22.26 crores more than those in 1985-86 (Rs. 11,70.24 crores). The increase in receipts during 1986-87 of Rs. 1 crore or above was mainly under: —

Major Head	Actuals		Increase	Reasons
	1985-86	1986-87		
	(In crores of rupees)			
040. Sales Tax	3,13.18	3,77.13	63.95	Due mainly to more receipts under State Sales Tax Act, Central Sales Tax Act and "Tax on sale of motor spirits and lubricants".

@Minus figures represent outgoings and plus figures represent incomings of the Government.

Major Head	Actuals		Increase	Reasons
	1985-86	1986-87		
	(In crores of rupees)			
039. State Excise	1,95.86	2,45.18	49.32	Due mainly to more receipts under "Malt liquor", 'Commercial and denatured spirits and medicated wines', 'Opium, hemp and other drugs' and 'Other receipts'.
021. Taxes on Income other than Corporation Tax	23.38	46.47	23.09	Due mainly to more realisation of net proceeds of taxes assigned to States.
162. States' Share of Union Excise Duties	89.39	1,00.46	11.07	Due to increase in the share of the State.
042. Taxes on Goods and Passengers	35.06	42.38	7.32	Due to increase in tax collection on goods and passengers.
030. Stamps and Registration Fees	51.71	58.33	6.62	Due to more realisation of court fees and sale of Stamps.
043. Taxes and Duties on Electricity	40.78	45.61	4.83	Due mainly to more receipts from Taxes on consumption and sale of Electricity and fees under the Indian Electricity Rules.
138. Road and Water Transport Services	47.84	51.36	3.52	Due mainly to increase in operation activities of Punjab Roadways.
041. Taxes on Vehicles	21.26	23.25	1.99	Due mainly to more receipts under the Indian Motor Vehicles Act.
059. Public Works	2.67	4.13	1.46	Due mainly to more receipts of departmental charges levied on works of other departments/ non-Government works.
095. Other Social and Community Services	0.55	1.73	1.18	Due to increase in 'Other receipts'.
080. Medical	4.30	5.47	1.17	Due mainly to increase in receipts from tuition and other fees for medical education.
055. Police	2.14	3.17	1.03	Due mainly to more receipts under Arms Act.

The increase in receipts under above heads was partly counter-balanced by decrease in the receipts mainly under (i) 031—Estate Duty, (ii) 066—Contributions and recoveries towards pensions and other Retirement Benefits, (iii) 068—Miscellaneous General Services and (iv) 160—Grants-in-aid from Central Government.

Taxation Changes during the year

The following additional taxes/levies were imposed during 1986-87 :—

Taxes/levies imposed	Date from which imposed	Estimated additional income during 1986-87 (In crores of rupees)
1. Additional tax at the rate of 10 per cent of sales tax	1-4-86	} 27.31
2. Rationalisation of changes in the levies of sales tax on Motor Spirit	9-4-86	
3. (a) Increase in passengers and goods tax	1-4-86	9.00
(b) Consequential increase in passenger tax with an increase in bus fare	17-11-86	5.82
4. Increase in Electricity Duty on various categories of consumers	1-4-86	3.50
5. Entertainment tax on films exhibited by video parlours	1-4-86	0.50

The following concession was granted by the Government in taxes resulting in an estimated shortfall of revenue to the extent of Rs. 3.50 crores during 1986-87.

Nature of tax concession	Date from which concession was granted	Estimated loss of revenue during 1986-87 (In crores of rupees)
Withdrawal of additional sales tax of 2 per cent (Bangladesh levy)	1-4-86	3.50

Receipts from the Government of India

4. The revenue receipts in 1986-87 include Rs. 2,87.68 crores received from the Government of India against Rs. 3,06.57 crores received during the previous financial year. The details are as under :—

	1985-86	1986-87
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	23.38	46.47
(b) Hotel Receipts/Tax	..	..
(c) Union Excise Duties	89.39	1,00.46
(d) Estate Duty	1.23	0.16
II—Grants in lieu of tax on Railway Passenger fare	3.69	3.69
III—Grants on Account of Agricultural Wealth Tax	0.05	0.04
IV—Other Grants	1,88.83	1,36.86
Total	3,06.57	2,87.68

Expenditure on Revenue Account

5. The increase of Rs. 39.19 crores in expenditure on revenue account from 11,62.90 crores to Rs.12,02.09 crores in 1986-87 was mainly under :—

Major Head of Account	Expenditure		Increase	Reasons
	1985-86	1986-87		
	(In crores of rupees)			
249. Interest Payments	1,46.74	1,74.53	27.79	Due mainly to more expenditure on interest in respect of Central Government loans for State Plan/Non-Plan schemes.
306. Minor Irrigation	16.76	31.23	14.47	Due mainly to more expenditure on Lift Irrigation Schemes.
277. Education	2,34.99	2,49.11	14.12	Due mainly to more expenditure on Government Primary/Secondary Schools, assistance to non-Government secondary schools and 'University' and Higher education'.
266. Pensions and other Retirement Benefits	35.12	46.17	11.05	Due mainly to grant of more concessions to pensioners.
337. Roads and Bridges	21.75@	29.26	7.51	Due mainly to more expenditure on 'State Highways'.
288. Social Security and Welfare	36.34	42.57	6.23	Due mainly to more expenditure on Welfare of Scheduled Castes and Other Social Security Programmes.
320. Industries	1.57	6.23	4.66	Due mainly to payment of more subsidy to Industrialists for setting up industry in the State.
282. Public Health, Sanitation and Water Supply	38.97	43.57	4.60	Due mainly to more expenditure on Rural Water Supply and Minimum Needs programmes.
314. Community Development	29.55	34.05	4.50	Due mainly to more assistance to Panchayati Raj Institutions and Centrally Sponsored schemes.
280. Medical	58.91	62.93	4.02	Due mainly to more expenditure on medical relief.
338. Road and Water Transport Services	69.56	73.46	3.90	Due mainly to more expenditure on working expenses of Government Transport Services.

@ Differs by Rs. 0.01 crore (increased) from the amount adopted in the Finance Accounts 1985-86 due to rounding.

Major Head of Account	Expenditure		Increase	Reasons
	1985-86	1986-87		
	(In crores of rupees)			
333. Irrigation, Navigation, Drainage and Flood Control Projects	34.16	37.27	3.11	Due mainly to more expenditure on Irrigation Projects (Commercial).
259. Public Works	20.61	22.75	2.14	Due mainly to more expenditure under 'Suspense' (under which transactions relating to purchase of material and advances etc. are <i>inter alia</i> accounted for), and 'Maintenance and Repairs'.
310. Animal Husbandry	15.42	17.42	2.00	Due mainly to more expenditure on Veterinary Services and Animal health.
255. Police	80.95	82.93	1.98	Due mainly to more expenditure on 'Criminal Investigation and Vigilance'.
281. Family Welfare	11.86	13.69	1.83	Due mainly to more expenditure on Centrally Sponsored family welfare schemes.
265. Other Administrative Services	10.00	11.74	1.74	Due mainly to more expenditure on Home Guards.
305. Agriculture	30.04	31.72	1.68	Due mainly to more expenditure on Agricultural education.
213. Council of Ministers	0.64	2.16	1.52	Due mainly to increase in miscellaneous expenditure for the Council of Ministers.
287. Labour and Employment	9.38	10.46	1.08	Due mainly to more expenditure on training of craftsmen and supervisors.
252. Secretariat--General Services	5.49	6.51	1.02	Due mainly to more expenditure on 'Secretariat'.

The increase in expenditure under above heads was partly counter-balanced by decrease in expenditure mainly under :—

Major Head of Account	Expenditure		Decrease	Reasons
	1985-86	1986-87		
(In crores of rupees)				
289. Relief on account of Natural Calamities	89.32	25.53	63.79	Due mainly to decrease in expenditure on Gratuitous Relief, Repairs and restoration of damaged irrigation and flood control works and damaged roads and bridges.
331. Water and Power Development Services	16.28 @	2.34	13.94	Due mainly to lesser expenditure on power development.
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	17.46	10.30	7.16	Due mainly to decrease in expenditure on miscellaneous compensation and assignments.
268. Miscellaneous General Services	24.64	21.17	3.47	Due mainly to decrease in expenditure on 'State Lotteries'.

@Differs by Rs. 0.01 crore (increased) from the amount adopted in the Finance Accounts 1985-86 due to rounding.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1986-87

Serial no.	Major head of account	Expenditure upto 1985-86	Expenditure during 1986-87	Total
1	2	3	4	5
(In lakhs of rupees)				
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works ..	39,56.45	4,81.20	44,37.65
2.	465. Capital Outlay on Other Administrative Services ..	1,17.86	9.38	1,27.24
Total—A ..		40,74.31	4,90.58	45,64.89
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture ..	27,56.06	5,76.93	33,32.99
4.	479. Capital Outlay on Scientific Services and Research ..	38.17	94.99	1,33.16
5.	480. Capital Outlay on Medical ..	38,53.28	4,79.43	43,32.71
6.	481. Capital Outlay on Family Welfare ..	12,45.10	1,87.49	14,32.59
7.	482. Capital Outlay on Public Health, Sanitation and Water Supply ..	5,05.23	—0.51*	5,04.72
8.	483. Capital Outlay on Housing ..	49,10.18	5,73.33	54,83.51
9.	484. Capital Outlay on Urban Development ..	27,35.66	2,67.92	30,03.58
10.	485. Capital Outlay on Information and Publicity ..	2.91	..	2.91
11.	488. Capital Outlay on Social Security and Welfare ..	25,68.07	1,40.16	27,08.23
12.	495. Capital Outlay on Other Social and Community Services ..	4,52.39	75.48	5,27.87
Total—B ..		1,90,67.05	23,95.22	2,14,62.27

*Minus expenditure is due to the excess of receipts over expenditure during the year.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1986-87—*contd.*

Serial no.	Major head of account	Expenditure up to 1985-86	Expenditure during 1986-87	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
13.	498. Capital Outlay on Co-operation ..	88,05.85	14,28.93	1,02,34.78
14.	500. Investments in General Financial and Trading Institutions ..	4,12.00	..	4,12.00
15.	504. Capital Outlay on Other General Economic Services ..	6.07	1.00	7.07
Total (a) ..		92,23.92	14,29.93	1,06,53.85
(b) Capital Account of Agriculture and Allied Services—				
16.	505. Capital Outlay on Agriculture ..	-17,97.74	-1,31.01*	-19,28.75†
17.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	45,68.30	84.56	46,52.86
18.	509. Capital Outlay on Food ..	2,28,03.19	-1,58,04.34*	69,98.85
19.	510. Capital Outlay on Animal Husbandry ..	5,76.80	57.18	6,33.98
20.	511. Capital Outlay on Dairy Development ..	7,18.18	13.78	7,31.96
21.	512. Capital Outlay on Fisheries ..	2,42.30	38.13	2,80.43
22.	513. Capital Outlay on Forests ..	25.00	14.70	39.70
23.	515. Investments in Agricultural Financial Institutions ..	9,58.49	1,75.00	11,33.49
Total (b) ..		2,80,94.52	-1,55,52.00	1,25,42.52

*Minus expenditure is due to excess of receipts over expenditure during the year.

† The progressive minus expenditure is due to the cumulative effect of excess of receipts over expenditure.

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1986-87—*concl'd.*

Serial no.	Major head of account	Expenditure up to 1985-86	Expenditure during 1986-87	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—<i>concl'd.</i>				
(c) Capital Account of Industry and Minerals—				
24.	520. Capital Outlay on Industrial Research and Development ..	54,67.30	11,00.49	65,67.79
25.	521. Capital Outlay on Village and Small Industries ..	41,56.10	1,41.80	42,97.90
26.	522. Capital Outlay on Machinery and Engineering Industries ..	2.35	..	2.35
27.	525. Capital Outlay on Telecommunication and Electronics Industries ..	4,15.00	40.00	4,55.00
28.	526. Capital Outlay on Consumer Industries ..	29.34	..	29.34
29.	529. Capital Outlay on Other Industries ..	54.24	..	54.24
Total (c)		1,01,24.33	12,82.29	1,14,06.62
(d) Capital Account of Water and Power Development—				
30.	531. Capital Outlay on Water and Power Development Services ..	5.48	..	5.48
31.	532. Capital Outlay on Multipurpose River Projects ..	3,62,64.86	11,47.36	3,74,12.22
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects ..	3,67,52.04	58,02.84	4,25,54.88
33.	534. Capital Outlay on Power Projects ..	..	5,00.00	5,00.00
Total (d)		7,30,22.38	74,50.20	8,04,72.58
(e) Capital Account of Transport and Communications—				
34.	536. Capital Outlay on Civil Aviation ..	1,86.28	9.54	1,95.82
35.	537. Capital Outlay on Roads and Bridges ..	1,51,62.67	21,17.20	1,72,79.87
36.	538. Capital Outlay on Road and Water Transport Services ..	70,00.13	7,11.71	77,11.84
37.	544. Capital Outlay on Other Transport and Communication Services ..	4,67.16	50.54	5,17.70
Total (e)		2,28,16.24	28,88.99	2,57,05.23
Total— C		14,32,81.39	—25,00.59	14,07,80.80
Total		16,64,22.75	3,85.21	16,68,07.96

EXPLANATORY NOTES

1. 532. *Capital Outlay on Multipurpose River Projects—*

The progressive expenditure includes capitalised interest charges of Bhakra-Nangal Project (Rs. 32,73.40 lakhs) and Beas Dam Project (Rs. 1.32 lakhs).

Interest charges on loans advanced by the Government of India for Bhakra-Nangal Project were capitalised upto 1962-63. The total amount capitalised was Rs. 36.97 crores. Consequent on decision of the Government of India not to advance loans to cover interest charges on loans for Bhakra-Nangal Project, the State Government decided not to capitalise the interest charges from 1963-64 but to meet them from State revenues.

According to the orders of the Government, write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. Between 1959-60 and 1962-63, Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of the Government (September 1987).

Interest charges on the loans received from the Government of India for the Beas Project were capitalised in 1960-61. The project is still under construction. According to the orders of the Government, write-back of the capitalised interest charges will be the first charge on the net receipts of the project when it starts yielding revenue.

2. 533. *Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—*

A. *Irrigation Projects—Commercial—*The progressive expenditure includes capitalised interest charges (Rs. 2.36 crores) for Harike Project.

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with the Government (November 1970). Reply of the Government is awaited (September 1987).

Financial results of irrigation works of which capital and revenue accounts are kept are given in statement no. 3.

3. The details of investments in shares of statutory corporations, Government companies, joint stock companies and co-operative banks and societies, etc. are given in statement no. 14.

According to the information furnished by the concerned authorities, the total investments of Government in the share capital of different concerns at the end of 1984-85, 1985-86 and 1986-87 were Rs. 2,49.87 crores, Rs. 2,77.08 crores and Rs. 3,14.67 crores respectively. The dividend/interest received therefrom was Rs. 0.14 crore (0.06 per cent), Rs. 0.78 crore (0.28 per cent) and Rs. 0.95 crore (0.30 per cent) respectively. Further details are given in Appendix III.

STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5
				(In lakhs)
1.	Capital Outlay during the year 1986-87—			
	(i) Direct	.. 30.24	50.03	..
	(ii) Indirect	.. ..	..	..
	(iii) Total	.. 30.24	50.03	..
2.	Capital Outlay to the end of the year 1986-87—			
	(i) Direct	.. 10,27.30	10,53.56	3,01.41
	(ii) Indirect	.. ..	..	..
	(iii) Total	.. 10,27.30	10,53.56	3,01.41
3.	Revenue Receipts during the year 1986-87—			
	(i) Direct	.. 1,87.77	7,10.42	1.73
	(ii) Indirect	.. ..	..	..
	(iii) Total	.. 1,87.77	7,10.42	1.73
4.	Revenue foregone or remission of revenue during the year 1986-87	.. 0.48	1.62	0.13
5.	Total Revenue during the year 1986-87—			
	Sr. Nos. 3 (iii) and 4	.. 1,88.25	7,12.04	1.86
6.	Working Expenses and Maintenance during the year 1986-87—			
	(i) Direct	.. 3,47.28	5,60.25	1,16.60
	(ii) Indirect	.. ..	..	..
	(iii) Total	.. 3,47.28	5,60.25	1,16.60
7.	Net Revenue excluding interest—			
	(i) Surplus of revenue (Sr. No. 5) over expenditure (Sr. No. 6 (ii) (+) or excess of expenditure (Sr. No. 6 (iii) over revenue (Sr. No. 5) (—)	.. —1,59.03	1,51.79	—1,14.74
	(ii) Rate of return on capital outlay to end of the year (percentage)	.. —15.48	14.41	—38.07

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harika Project	Installation of 96 tube-wells in Shahkot Block of Jalandhar District	Installation of 150 tube-wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube-wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
(of rupees)						
2,78.72	..	..	..	..	..	3,58.99
..
2,78.72	..	..	..	..	..	3,58.99
27,92.78	3,61.13	10,84.27	65.26	2,69.17	3,05.74	72,60.62
..
27,92.78	3,61.13	10,84.27	65.26	2,69.17	3,05.74	72,60.62
..	..	14.97	..	..	..	9,14.89
..
..	..	14.97	..	..	..	9,14.89
Awaited from the department				Awaited from the department		2.23
..	..	14.97	..	..	..	9,17.12
13.46	22.09	1,83.26	..	..	..	12,42.94
..
13.46	22.09	1,83.26	..	..	..	12,42.94
—13.46	—22.09	—1,68.29	..	..	..	—3,25.82
—0.48	—6.12	—15.52	..	..	..	—4.49

*STATEMENT No. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5 (In lakhs)
8.	Interest on Direct Capital Outlay	70.85	72.00	21.10
9.	Net Profit or Loss after meeting interest—			
(i)	Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—2,29.88	79.79	—1,35.84
(ii)	Rate of return on capital outlay to end of the year (percentage)	—22.38	7.57	—45.07

*This statement includes financial results of only those schemes which have been exclusively allocated to Punjab State. The schemes which are common to the successor States could not be included for the reasons given in item no. 2 of the explanatory notes.

RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube-wells in Shahkot Block of Jalandhar District	Installation of 150 tubewells along main Branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tubewells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
of rupees)						
1,85·74	25·28	75·90	4·57	18·84	21·40	4,95·68
—1,99·20	—47·37	—2,44·19	—4·57	—18·84	—21·40	—8,21·50
—7·13	—13·12	—22·52	—7·00	—7·00	—7·00	—11·31

EXPLANATORY NOTES.

1. The following projects which are under construction have not started earning revenue and are, therefore, not included in the statement :-

- (i) Exploratory tube-wells,
- (ii) Lift Irrigation Scheme near Bhimpur Rest House,
- (iii) Lift Irrigation Scheme from Narwana Branch,
- (iv) Water Resources Investigation Scheme,
- (v) Construction of Ghats in Irrigation Channels,
- (vi) Reclamation of *Rakkar* and *Thur* areas in the State,
- (vii) Lift Irrigation Schemes from drains, nallahs, choes, canals, etc.,
- (viii) Dhanauri Feeder,
- (ix) Thein Dam,
- (x) Dholbaha Check Dam,
- (xi) Shah Nahar Weir Project,
- (xii) Shahpur-Kandi Project,
- (xiii) Sirhind-Feeder-Project,
- (xiv) Utilisation of Surplus Ravi Beas Waters,
- (xv) Lining of Channels,
- (xvi) Banur Canal System,
- (xvii) Garhshankar Lift Irrigation Scheme,
- (xviii) Low Dam in Kandi Area,
- (xix) Garhi Lift Irrigation Scheme,
- (xx) Lohat Lift Irrigation Scheme,
- (xxi) Providing irrigation facilities to Punjab areas under S.Y.L. Project and
- (xxii) Sutlej Yamuna Link Project.

2. The financial results of the following schemes could not be worked out as the schemes are common to the successor States and the ratio in which the capital outlay on 31st October 1966 is to be divided between them has not yet been decided by the State Government: —

- (i) Tubewells under Technical Co-operation Assistance,
- (ii) Soil Conservation and Land Reclamation Schemes,
- (iii) Bhakra-Nangal Project,
- (iv) Beas Dam Project,
- (v) Ghaggar Project and
- (vi) Gurgaon Canal.

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme has been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested (May 1975) either to recover the cost of surplus stores or convey sanction to write off the cost of surplus stores. The matter is still under correspondence with the State Government (September 1987).

4. The details of revenue foregone or remission of revenue in respect of 6 schemes mentioned in columns 6 to 11, to be incorporated at serial no. 4 in this statement have not been supplied by the Chief Engineer, Irrigation/Government inspite of reminders.

5. The medium schemes have also been included in the statement. The State Government has not agreed so far to the preparation of Administrative Accounts quinquennially in respect of medium schemes.

STATEMENT NO: 4—DEBT POSITION

(i) Statement of borrowings

Nature of Debt	Balance on 1st April, 1986	Receipts during the year	Repayments during the year	Balance on 31st March 1987	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government ..	5,08.90	78.72	2,41.97	3,45.65	—1,63.25.
604. Loans and Advances from the Central Government ..	17,33.98	5,73.00	1,28.19	21,78.79	+4,44.81
Total—I—Public Debt ..	22,42.88	6,51.72	3,70.16	25,24.44	+2,81.56
II—Small Savings, Provident Funds, etc.—					
805. State Provident Funds ..	2,35.22	72.79	28.34	2,79.67	+44.45
811. Insurance and Pension Funds ..	4.43	2.71	0.94	6.20	+1.77
Total—II—Small Savings, Provident Funds, etc. ..	2,39.65	75.50	.29.28	2,85.87	+46.22
Grand Total ..	24,82.53	7,27.22	3,99.44	28,10.31	+3,27.78

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limit within which Government may borrow on the security of the Consolidated Fund of the State.

Consequent on the re-organisation of the State, public debt balances have been allocated provisionally between the successor States under instructions from the Government of India. The correct liability of Punjab will be known when the ratio of capital expenditure is determined under Section 54 of Punjab Re-organisation Act, 1966.

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 2,81.56 crores during the year 1986-87 and stood at Rs. 25,24.44 crores on 31st March 1987.

2. *Internal Debt*—This represents borrowings of the State Government from sources other than loans from the Central Government. This includes, (i) loans raised from open market, (ii) loans from autonomous bodies like the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, National Co-operative Development Corporations (iii) loans from the State Bank of India and other Banks and (iv) Ways and Means Advances from the Reserve Bank of India.

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (11 per cent Punjab Loan 2001) of Rs. 22.00 crores was raised on 1st September 1986 at par. This is redeemable at par on 1st September 2001.

During the year 6 per cent Punjab Loan 1986 (Rs. 5.28 crores) was notified for discharge. In accordance with Section 54(I) of the Punjab Re-organisation Act, 1966, the public debt of the Composite State of Punjab attributable to loans raised by the issue of Government securities (i.e. market loans) and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt. Pending determination of final amount of loan liability of successor States, the recovery from them has been made provisionally,

Full particulars of outstanding loans under this head are given in Annexure to statement no. 17.

Arrangements for amortisation—Government has constituted a sinking fund for loans raised by it in the open market. This fund consists of two components i.e. Sinking Fund (Depreciation) and Sinking Fund (Amortisation).

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans could if necessary be set apart from the revenues each year to a depreciation fund for purchasing securities of the loans for cancellation. During the year 1986-87, no contribution was made.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation fund, annual contributions are made to sinking funds from revenues for amortisation of loans at such rate^s as Government may decide from time to time. No contribution was, however, made during 1986-87.

There were no balances in the two funds at the commencement and at the end of 1986-87.

(ii) *Loans from autonomous bodies*—Besides Rs. 54.01 crores outstanding from the previous year loans to the extent of Rs. 6.73 crores were taken from different autonomous bodies during the year. Of these, Rs. 4.97 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 55.77 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 4,93.80 lakhs were paid as interest on these loans.

(iii) *Loans from the State Bank of India*—Besides Rs. 3,00.00 crores outstanding from the previous year, loans of Rs. 50.00 crores were taken from the State Bank of India, Chandigarh, as short term loans for purchase of foodgrains for the provincial Reserve of the State by hypothecating the stock of foodgrains. Of these, Rs. 2,30.00 crores were repaid during the year leaving a balance of Rs. 1,20.00 crores. Government paid Rs. 31.57 crores as interest on these loans (at the rate of 14 per cent).

(iv) *Ways and Means Advances from the Reserve Bank of India*—Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of Rs. 60 lakhs on all days. If this balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advances/overdraft from the Reserve Bank.

At the end of the previous year, no balance was outstanding as ways and means advances. During 1986-87 Government did not avail any ways and means advances.

At the end of the previous year, no balance was outstanding as shortfalls/overdrafts. During 1986-87 Government did not avail any overdraft as there was no shortfall.

3. *Loans from the Government of India*—The loans from the Central Government as on 31st March 1987 constituted 86.31 per cent of the total public debt of the State Government on that date.

Details of loans obtained for different purposes from the Government of India are given in statement no. 17.

Rupees 5,73.00 crores were received from the Government of India as loans during the year. No ways and means advances were granted by the Central Government to the State Government. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent of amounts actually realised from the displaced persons.

A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by the State Government as its share, Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs, Rs. 0.74 lakh and Rs. 22.35 lakhs were written off by the Government of India in 1966-67, 1980-81 and 1985-86 respectively.

The State Government has made amortisation arrangements for repayment of the following loans :—

Name of the Sinking Fund	Balance on 1st April 1986	Addition during the year	Withdrawal during the year	Balance on 31st March 1987
1	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra Nangal Project	1,42.30	..	..	1,42.30

No amount stood invested in the securities at the end of the year. The total balance of Rs. 1,42.30 lakhs is merged in the general cash balance of Government.

The annexure to statement no. 19 shows further particulars of contributions from the state revenue to the sinking fund and investments out of accumulations in the sinking fund.

5. *State Provident Funds*—These comprise mainly the Provident Fund balances of Government servants.

6. *Insurance and Pension Funds*—These comprise the balances of Punjab Government Employees' Group Insurance Scheme.

(ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of the State Government. Such liability at the end of March 1987 was Rs. 2,21.27 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1986	Receipts during the year	Repayments during the year	Balance on 31st March 1987	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations such as depreciation reserve funds of commercial undertakings, interest bearing deposits etc.	1,00.06	12.78	24.94	87.90	-12.16
Non-Interest-bearing obligations such as civil deposits, deposits of local funds, other earmarked funds etc.	1,28.73	9,16.77	9,12.13	1,33.37	+4.64
Total	2,28.79	9,29.55	9,37.07	2,21.27	-7.52

(iii) Service of Debt

(a) *Interest on debt and other obligations*—The outstanding gross debt and other obligations and the amount met from revenue as interest charges thereon were as shown below :—

	1985-86	1986-87	Net increase (+) or decrease (-)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	27,11.32	30,31.58	+3,20.26
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	1,43.14	1,70.25	+27.11
(b) On other obligations	3.60	4.29	+0.69
Total	1,46.74	1,74.54	+27.80

	1985-86	1986-87	Net increase(+) or decrease(-)
(In crores of rupees)			
<i>(ii) deduct—</i>			
Interest received on loans and advances given by the Government ..	36.79	31.57	-5.22
Interest realised on investment of cash balances(*) ..	2.80	4.32	+1.52
<i>(iii) Net amount of interest charges ..</i>	1,07.15	1,38.65	+31.50
<i>(iv) Percentage of Gross interest item (i) to total revenue receipts ..</i>	12.54	13.50	+0.96
<i>(v) Percentage of net interest item (iii) to total revenue receipts ..</i>	9.16	10.73	+1.57

There were in addition certain other receipts (Rs. 24.83 crores) such as (i) interest received from commercial departments (Rs. 24.33 crores) and (ii) miscellaneous other receipts (Rs. 0.50 crore). The Government also received during the year Rs. 0.95 crore as dividend and profit on investment in public sector undertakings and other investments.

(b) Appropriation for reduction or avoidance of debt—

	1985-86	1986-87	Increase(+) or decrease (-)
(In crores of rupees)			
Contribution to sinking funds	0.46	..	-0.46

(*) Includes interest on investments made from "Other Development and Welfare Funds".

STATEMENT NO. 5—LOANS AND ADVANCES BY THE STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Outstanding on 1st April 1986	Paid during the year	Repaid during the year	Outstanding on 31st March 1987	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services ..	1,20.57	10.70	4.83	1,26.44	+5.87
(2) Loans for Economic Services—					
(a) General Economic Services ..	38.09	22.16	18.65	41.60	+3.51
(b) Agriculture and Allied Services ..	1,70.42	53.42	19.69	2,04.15	+33.73
(c) Industry and Minerals ..	39.62	11.62	2.23	49.01	+9.39
(d) Water and Power Development ..	16,32.92	3,77.95	3.78	20,07.09	+3,74.17
(e) Transport and Communications ..	2.60	..	..	2.60	..
(3) Loans to Government servants ..	20.49	6.18	3.80	22.87	+2.38
(4) Loans for Miscellaneous purposes ..	0.68	0.51	0.14	1.05	+0.37
Total ..	20,25.39	4,82.54	53.12	24,54.81	+4,29.42

A more detailed account is given in statement no. 18.

EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 4,29.42 crores from Rs. 20,25.39 crores on 1st April 1986 to Rs. 24,54.81 crores on 31st March 1987. The increase occurred mainly under loans for Water and Power Development (Rs. 3,74.17 crores).

The loans for Water and Power Development (Rs. 20,07.09 crores) constitute the largest single component (82 percent) of the outstanding balance on 31st March 1987.

(ii) Recoveries in arrears

According to the orders issued by the Government in December 1961, the administrative departments are required to intimate to Audit (Account Wing), by 10th of August every year, the arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 151 statements relating to 1986-87 due from 20 departmental officers, none has been received so far (September 1987).

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit Office (Account Wing), recovery of Rs. 45,66.21 lakhs (including Rs. 32,74.45 lakhs as interest) was overdue at the end of 1986-87 as follows :—

Borrower/purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1987	
		Principal	Interest
(In lakhs of rupees)			
(a) Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	.. 1967-68	81.98	1,08.96
(b) Sewerage schemes	.. 1963-64	48.35	1,44.55
(c) Water Supply schemes	.. 1964-65	2,70.20	3,77.27
(d) Integrated city development programme	.. 1971-72	1,89.21	4,85.69
(e) Shopping centres, cinemas etc.	.. 1969-70	4.38	8.73
(f) Preparation and distribution of town compost	.. 1965-66	7.89	3.81
(g) Other purposes	.. 1963-64	6,87.50	21,44.58
(b) Loans to rulers of erstwhile states	.. 1965-66	2.25	0.86
Total	..	12,91.76	32,74.45

**STATEMENT NO. 6—GUARANTEES GIVEN BY GOVERNMENT FOR REPAYMENT
OF LOANS ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL
BODIES AND OTHER INSTITUTIONS**

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the Security of the Consolidated Fund of the State. According to the information furnished by concerned authorities, the statement given below shows details of the guarantees given by the Government of Punjab for repayment of loans, etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1987 :—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1987	
		Principal	Interest(L)
(In lakhs of rupees)			
(i) Statutory corporations and boards (@)	6,00,12.07	4,02,73.67	**
(ii) Government companies	6,98,59.64	5,49,27.31	**
(iii) Co-operative banks and societies	9,82,66.96	5,62,95.17	1,15.20
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Boards	**	**	**
(v) Private companies	0.50	0.50	3.27
Total	22,81,39.17	15,14,96.65	1,18.47

In consideration of the guarantees given by the Government, the Government charges guarantee fee from the above institutions at the following rates :—

- (i) Guarantees given upto 14-11-1983 .. 0.50 per cent on the total amount of guarantee given by the Government during the year.
- (ii) Guarantees given on or after 15-11-1983 .. In respect of first year 0.50 per cent for the period upto 31st March, before the issue of orders in lump.
For subsequent three years at 0.50 per cent annually in respect of the amount outstanding as on 1st April of the succeeding financial year. In case period of guarantee exceeds four years, no guarantee fee is recovered for the remaining period.

In the case of Punjab State Civil Supplies Corporation, Chandigarh and Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh the guarantee fee is charged at 2 per cent per annum with effect from 1984-85 on procurement of foodgrains. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by Punjab Housing Development Board from the Housing and Urban Development Corporation, New Delhi, and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 3,72.61 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (September 1987).

(L) Includes dividend and other incidental charges.

(@) Information awaited from Punjab State Scheduled Castes Land Development and Finance Corporation.

**Information awaited from the concerned department.

The particulars of guarantees given by the Government and outstanding on 31st March 1987 as intimated by the concerned institutions, are given below:

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1987	
		Principal (In lakhs of rupees)	Interest*
1. Statutory Corporations and Boards (4)@			
(i) Guarantees given on behalf of Punjab Financial Corporation—			
(a) for repayment of share capital and payment of dividend thereon	8,38.62	8,38.62	\$
(b) for repayment of principal of bonds issued and payment of interest thereon	21,45.00	21,45.00	\$
(ii) Guarantee for repayment of loans/cash credit facilities, amount raised by issue of bonds/debentures, etc., and payment for machinery purchased and payment of interest thereon	5,70,28.45	3,72,90.05	\$
Total—Statutory Corporations and Boards	6,00,12.07**	4,02,73.67**	
2. Government Companies (5) @			
Guarantee for repayment of loans/cash credit facilities, etc.	6,98,59.64	5,49,27.31	\$

*Includes dividend and other incidental charges.

@Figure in brackets indicates the number of institutions.

**Includes statutory guarantees of Rs. 5,89,37.19 lakhs (amount outstanding Rs. 3,98,16.05 lakhs).

Concern-wise details are as under :—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1987	
		Principal	Interest etc.
		(In lakhs of rupees)	
(i) Punjab Financial Corporation	29,83.62	29,83.62	\$
(ii) Punjab State Electricity Board	5,25,65.69	3,57,56.98	\$
Punjab Housing Development Board	33,87.88	10,75.45	\$
Total	5,89,37.19	3,98,16.05	

\$ Information has not been received from the concerned department.

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1987	
		Principal	Interest **
(In lakhs of rupees)			
3. Co-operative Banks and Societies—			
(i) Co-operative Banks (2)*—			
A. Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon	.. 4,92,68.32	2,62,03.83	\$
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc.	.. 27,26.20	23,12.67	\$
(ii) Warehousing and Marketing Co-operatives—			
Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to raise loans and to establish letters of credit in various banks for procurement of food-grains, cotton and fertilizers	.. 4,33,52.09	2,55,18.02	\$
(iii) Processing Co-operatives (1)*—			
Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India	.. 22,10.55	15,59.61	\$
(iv) Dairy Co-operatives (1) *(£)—			
Guarantee to National Co-operative Development Corporation, New Delhi and Jullundur Central Co-operative Bank	.. 69.80	69.04	20.40
(v) Co-operative Sugar Mills (1)* (@)—			
Guarantees to Punjab State Co-operative Bank Ltd., and Ropar Central Co-operative Bank Ltd.	.. 6,40.00	6,32.00	94.80
(vi) Housing Co-operative (1)*—			
Guarantee to Life Insurance Corporation	.. \$	\$	\$
Total —Co-operative Banks and Societies	.. 9,82,66.96	5,62,95.17	1,15.20

*Figure in brackets indicates the number of institutions.

**Includes dividend and other incidental charges.

\$. Information has not been received from the concerned departments.

(£) Information awaited from Malwa Co-operative Milk Producers Union Ltd. and Hoshiarpur Co-operative Milk Producers' Union Ltd.

(@) Information awaited from Doaba and Morinda Co-operative Sugar Mills.

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1987	
		Principal	Interest (\$)
(In lakhs of rupees)			
4. Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board (12)*—			
Guarantee to Life Insurance Corporation of India and Housing and Urban Development Corporation for Loans obtained by Water Supply and Sewerage Board	..	**	**
5. Private Companies—			
Messers Gualati Industrial Corporation Goraya—			
Guarantee to Punjab Financial Corporation	..	0.50	3.27
Grand Total	..	22,81,39.17	15,14,96.65

* Figure in brackets indicates the number of institutions.

(\$) Includes dividend and other incidental charges.

**Information awaited from the concerned departments.

STATEMENT NO. 7—CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 1st April 1986	As on 31st March 1987
(In lakhs of rupees)		
(a) General Cash Balances—		
1. Cash in treasuries	4.07	2.65
2. Deposits with Reserve Bank	43,88.27	1,03,47.63@
3. Deposits with other Banks	*	*
Total	43,84.20	1,03,44.98
4. Investments held in the Cash Balance Investment Account	1,35,14.47	1,61,52.85
Total—(a)	91,30.27	58,07.87
(b) Other cash balances and investments—		
(i) Cash with departmental officers; viz., Forest and Public Works	4,75.70	4,62.05
(ii) Permanent advances for contingent expenditure with departmental officers	11.06	11.93
(iii) Investments of earmarked funds	68.40	68.40
Total—(b)	5,55.16	5,42.38
Total—(a) and (b)	96,85.43	63,50.25

EXPLANATORY NOTES

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank, a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances. The limit for ways and means advances upto 30th September 1986 was Rs. 24 crores and Rs. 28.80 crores thereafter. In addition, the Government could take special ways and means advances upto a maximum of Rs. 7.71 crores upto 12th May 1986, Rs. 7.35 crores from 13th May 1986 to 14th July 1986, Rs. 7.38 crores from 15th July 1986 to 17th August 1986, Rs. 7.40 crores from 18th August 1986 to 1st September 1986, Rs. 7.41 crores from 2nd September 1986 to 22nd September 1986, Rs. 7.11 crores from 23rd September 1986 to 27th October 1986, Rs. 7.13 crores from 28th October 1986 to 24th November 1986, Rs. 7.14 crores from 25th November 1986 to 6th January 1987, Rs. 7.16 crores from 7th January 1987 to 22nd January 1987, Rs. 7.17 crores from 23rd January 1987 to 9th February 1987, Rs. 7.18 crores from 10th February 1987 to 8th March 1987, Rs. 7.19 crores from 9th March 1987 to 26th March 1987 and Rs. 7.20 crores thereafter. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of the maximum advance.

*Rs. 99 only. See also note 3 below the statement.

@Please see foot note@ at page 19.

The advances carry interest at one per cent below the Bank rate for the first 90 days, one per cent above the Bank rate beyond 90 days and upto 180 days and two per cent above the Bank rate beyond 180 days. The Bank charges interest on the shortfall from the minimum balance at one per cent below the Bank rate and on overdrafts at the Bank rate upto and including the seventh day and at three per cent above the Bank rate thereafter.

No ways and means advances and shortfalls/overdrafts were however, taken and repaid during 1986-87.

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1987 Refer also footnote @ at page 19.

3. A portion of the cash balance of the former P.E.P.S.U. State was kept in the treasuries while the rest was deposited with certain private banks with which the State had current accounts. The arrangement has since been discontinued and there is only a balance of Rs. 99 with the Punjab National Bank, Lahore shown against "Deposits with other banks".

4. The details of investments held in the Cash Balance Investment Account are given below :—

	(In lakhs of rupees)
(a) Government of India Securities	8,38.74
(b) Punjab State Electricity Board Bonds	4.01
(c) Kapurthala Co-operative Bank—Fixed Deposit	0.10
(d) Government of India Treasury Bills	1,53,10.00
Total	1,61,52.85

Interest realised during the year on these investments was Rs. 4,31.48* lakhs.

5. The amounts invested from out of earmarked funds are shown in statement no. 19.

*Includes interest on investments made from "Other Development and Welfare Funds".

**STATEMENT NO. 8—SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

The following is a summary of the balances on 31st March 1987 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
4,93,60,47,601	A to D G, H and part of L	Government Account	
		Consolidated Fund—	
	E	Public Debt	25,24,44,45,801
24,54,80,69,272	F	Loans and Advances	
		Contingency Fund	25,00,00,000
		Public Account—	
	I	Small Savings, Provident Funds, etc.	2,85,86,82,585
	J	Reserve Funds—	
		Reserve Funds bearing interest	10,64,80,300
		Reserve Funds not bearing interest—	
		Gross balance	10,31,97,622
67,88,390		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	77,25,88,771
		Deposits not bearing interest—	
		Gross balance	1,23,72,61,562
51,910		Investments	
12,98,993		Advances	
	L	Suspense and Miscellaneous—	
31,33,65,378		Suspense	
		Other Accounts—	
1,61,52,85,248		Investments	
4,53,36,321		Other items	
62,45,532		Accounts with Governments of foreign countries	
	M	Remittances—	
11,15,78,809		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General etc.	
2,30,87,322		Inter-Government Adjustment Accounts	
-1,03,44,98,135	N	Cash balance (closing)	
<u>30,57,26,56,641</u>		Total	<u>30,57,26,56,641</u>

EXPLANATORY NOTES

1. The significance of the head "Government Account" is explained below :—

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1986-87 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
6,30,16,49,297	A—Amount at the debit of Government Account on 1st April 1986	
	B—Revenue Receipts	12,92,50,00,159
12,02,08,77,452	C—Expenditure on revenue account	
3,85,21,011	D—Expenditure on capital account	
	E—Transfer to Contingency Fund	50,00,00,000
	F—Balance at the debit of the Government Account on 31st March 1987	4,93,60,47,601
<hr style="width: 100%; border: 0.5px solid black;"/>	Total	<hr style="width: 100%; border: 0.5px solid black;"/>
18,36,10,47,760		18,36,10,47,760

2. The other headings in this summary take into account the balances under all account heads in Government for which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as these do not take into account all the physical assets of the State, such as lands, buildings, communications, etc., not any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

3. A summary of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account is given in statement no. 16.

In a number of cases (marked with *mark in statement no. 16) there are unreconciled differences in the closing balances as reported in that statement and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, full details and documents required for the purpose are awaited from the Departmental/Treasury Officers as detailed in Appendix I.

The balances are communicated to the appropriate officers every year for acceptance. In a large number of cases such acceptances have not been received. Illustrative cases where verification and acceptance of balances of large amounts have been delayed are detailed in Appendix II.

PART II
DETAILED ACCOUNTS AND OTHER STATEMENTS
A. REVENUE AND EXPENDITURE

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1986-87 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
A. Tax Revenue—			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax ..	46,47,12	3.60	3.87
(ii) Taxes on Property and Capital transactions—			
Land Revenue ..	3,02,98	0.23	0.25
Stamps and Registration Fees ..	58,33,26	4.51	4.85
Estate Duty ..	16,82	0.01	0.01
(iii) Taxes on Commodities and Services—			
State Excise ..	2,45,18,31	18.97	20.40
Sales Tax ..	3,77,13,36	29.18	31.37
Taxes on Vehicles ..	23,24,49	1.80	1.93
Taxes on Goods and Passengers ..	42,38,03	3.28	3.53
Taxes and Duties on Electricity ..	45,61,04	3.53	3.79
Other Taxes and Duties on Commodities and Services ..	8,26,05	0.64	0.69
Total—A. Tax Revenue ..	8,49,81,46	65.75	70.69
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits ..	61,71,48	4.77	5.13
(ii) Administrative Services ..	13,20,18	1.02	1.10
(iii) Pensions and Miscellaneous General Services ..	31,97,33	2.47	2.66
(iv) Social and Community Services ..	16,11,87	1.25	1.34
(v) Economic Services—			
General Economic Services ..	1,03,01	0.08	0.09
Agriculture and Allied Services ..	10,98,84	0.85	0.92
Industry and Minerals ..	2,41,44	0.19	0.20
Water and Power Development ..	12,59,35	0.98	1.05
Transport and Communications ..	51,60,71	3.99	4.29
Total—B. Non-Tax Revenue ..	2,01,64,21	15.60	16.78
C. Grants-in-aid and Contributions ..	2,41,04,33	18.65	20.05
GRAND TOTAL—REVENUE ..	12,92,50,00	100.00	107.52

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER
DIFFERENT HEADS FOR THE YEAR 1986-87 EXPRESSED AS A PERCENTAGE
OF TOTAL REVENUE/EXPENDITURE—concl'd.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure ..	..	..	..
(ii) Collection of Taxes on Property and Capital transactions—			
Lard Revenue ..	8,19,59	0.64	0.68
Stamps and Registration ..	69,54	0.05	0.06
(iii) Collection of Taxes on Commodities and Services—			
State Excise ..	1,72,35	0.13	0.14
Sales Tax ..	3,95,14	0.31	0.33
Taxes on Vehicles ..	55,84	0.04	0.05
Other Taxes and Duties on Commodities and Services ..	74,26	0.06	0.06
(iv) Other Fiscal Services ..	1,39,81	0.11	0.12
Total—Fiscal Services ..	17,26,53	1.34	1.44
Interest payments and servicing of debt ..	1,74,53,76	13.50	14.52
Organs of State ..	12,20,78	0.94	1.01
Administrative Services ..	1,46,97,81	11.37	12.23
Pensions and Miscellaneous General Services ..	67,34,42	5.21	5.60
Social and Community Services ..	4,56,41,79	35.31	37.97
Economic Services—			
General Economic Services ..	10,75,25	0.83	0.89
Agriculture and Allied Services ..	1,33,72,91	10.35	11.12
Industry and Minerals ..	16,28,92	1.26	1.36
Water and Power Development ..	52,75,56	4.08	4.39
Transport and Communications ..	1,03,50,32	8.01	8.61
Total ..	3,17,02,96	24.53	26.37
Grants-in-aid and Contributions ..	10,30,73	0.80	0.86
GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT) ..	12,02,08,78	93.00	100.00

**STATEMENT NO. 10—STATEMENT SHOWING THE DISTRIBUTION BETWEEN
CHARGED AND VOTED EXPENDITURE**

Particulars 1	Actuals for 1986-87		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account) ..	1,80,99,03,040	10,21,09,74,412	12,02,08,77,452
Expenditure Heads (Capital Account) ..	36,46,508	3,48,74,503	3,85,21,011
Disbursements under Public Debt (a) ..	3,70,15,62,658	..	3,70,15,62,658
Loans and Advances (b) ..	..	4,82,53,82,376	4,82,53,82,376
Total ..	5,51,51,12,206	15,07,12,31,291	20,58,63,43,497

(a) The figures have been arrived at as follows :—

E. Public Debt—

Internal Debt of State Government ..	2,41,96,97,113	..	2,41,96,97,113
Loans and Advances from Central Government ..	1,28,18,65,545	..	1,28,18,65,545
Total ..	3,70,15,62,658	..	3,70,15,62,658

(b) The details of expenditure by major heads of account are available in statement no. 16.

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE - BY
MINOR HEADS**

Heads	Actuals for 1986-87
	Rs.
Receipt Heads (Revenue Account)	
A. Tax Revenue—	
(a) Taxes on Income and Expenditure—	
021. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	46,47,12,182
Total (021)	<u>46,47,12,182</u>
028. Other Taxes on Income and Expenditure—	
Taxes on Professions, Trades, Callings and Employment	128
Total (028)	<u>128</u>
Total—(a) Taxes on Income and Expenditure	<u>46,47,12,310</u>
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax	2,39,62,181
Rates and Cesses on Land	2,26,124
Receipts from management of Ex-Zamindari Estates	83,116
Receipts from Sale of Government Estates	-1,35,757
Sale proceeds of Waste lands and redemption of land tax	17,15,647
Other receipts	62,54,331
Deduct—Portion of land revenue due to irrigation works	-20,79,012
Total (029)	<u>3,02,98,144</u>
030. Stamps and Registration Fees—	
A. Stamps—Judicial—	
Court fees realised in stamps	5,79,78,386
Sale of stamps	4,96,924
Total—A	<u>5,84,75,310</u>
B. Stamps—Non-Judicial—	
Sale of stamps	43,07,82,797
Duty on impressing of documents	2,84,73,285
Other receipts	2,38,16,882
Total—B	<u>48,30,72,964</u>

**STATEMENT NO: 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1986-87
	Rs.
A. Tax Revenue—<i>contd.</i>	
(b) Taxes on Property and Capital transactions—<i>concl.</i>	
030. Stamps and Registration Fees—<i>concl.</i>	
C. Registration Fees—	
Fees for registering documents	.. 3,87,76,452
Other receipts	.. 30,00,657
	<hr/>
Total—C	.. 4,17,77,109
	<hr/>
Total (030)	.. 58,33,25,383
	<hr/>
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments	.. 7,23,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States	.. 9,59,000
	<hr/>
Total (031)	.. 16,82,000
	<hr/>
Total—(b) Taxes on Property and Capital transactions	.. 61,53,05,527
	<hr/>
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country spirits	.. 1,31,86,98,806
Malt liquor	.. 54,17,23,841
Foreign liquors and spirits	.. 40,81,22,518
Commercial and denatured spirits and medicated wines	.. 6,96,18,942
Opium, hemp and other drugs	.. 6,58,15,650
Fines and confiscations	.. 6,74,520
Other receipts	.. 4,71,76,151
	<hr/>
Total (039)	.. 2,45,18,30,428
	<hr/>

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1986-87
	Rs.
A. Tax Revenue—<i>concl'd.</i>	
(c) Taxes on Commodities and Services—<i>concl'd.</i>	
040. Sales Tax—	
Receipts under the Central Sales Tax Act	.. 79,56,10,031
Receipts under the State Sales Tax Acts	.. 2,74,78,21,452
Tax on sale of motor spirits and lubricants	.. 22,79,04,748
Total (040)	.. <u>3,77,13,36,231</u>
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	.. 19,04,88,833
Receipts under the State Motor Vehicles Taxation Acts	.. 2,35,49,863
Other receipts	.. 1,84,10,429
Total (041)	.. <u>23,24,49,125</u>
042. Taxes on Goods and Passengers—	
Tax collections	.. 33,94,25,698
Other receipts	.. 8 43,77,615
Total (042)	.. <u>42,38,03,313</u>
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	.. 42,26,23,150
Fees under the Indian Electricity Rules	.. 2,35,52,113
Fees for the electrical inspection of cinemas	.. 94,862
Other receipts	.. 98,33,549
Total (043)	.. <u>45,61,03,674</u>
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax	.. 7,60,84,968
Other receipts	.. 65,20,528
Total (045)	.. <u>8,26,05,496</u>
Total—(c) Taxes on Commodities and Services	.. <u>7,41,81,28,267</u>
Total—A. Tax Revenue	.. <u>8,49,81,46,104</u>

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—	
(b) Interest Receipts, Dividends and Profits—	
049. Interest Receipts—	
D. Interest receipts of State/Union Territory Governments—	
Interest from Departmental commercial undertakings	24,33,26,165
Interest from Public sector and other undertakings	21,19,65,052
Interest from local bodies	4,86,83,957
Interest from co-operative societies	1,57,00,504
Interest from cultivators	87,10,526
Interest realised on investment of cash balances	4,31,48,381
Other receipts	3,56,64,113
Total (049)	60,71,98,698
050. Dividends and Profits—	
Dividends from Public Undertakings	48,98,660
Dividends from other investments	50,50,199
Total (050)	99,48,859
Total—(b) Interest Receipts, Dividends and Profits	61,71,47,557
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission	76,683
Total (051)	76,683
055. Police—	
Police supplied to other Governments	10,01,179
Police supplied to other parties	11,93,509
Receipts under Arms Act	82,07,185
Fees, fines and forfeitures	17,927
Other receipts	2,13,21,258
<u>Deduct—Refunds</u>	—28,283
Total (055)	3,17,12,775

**STATEMENT NO. II—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
056. Jails—	
Services and Service fees	.. 81,308
Sale of Jail manufactures	.. 1,18,62,512
Other receipts	.. 62,06,771
Deduct—Refunds	.. —10,550
	<hr/>
Total (056)	.. 1,81,40,041
	<hr/>
057. Supplies and Disposals—	
Other receipts	.. 1,42,152
	<hr/>
Total (057)	.. 1,42,152
	<hr/>
058. Stationery and Printing—	
Stationery receipts	.. 23,67,684
Sale of Gazettes, etc.	.. 8,70,405
Other Press receipts	.. 21,22,627
Other receipts	.. 36,53,109
	<hr/>
Total (058)	.. 90,13,825
	<hr/>
059. Public Works—	
Rents	.. 7,87,060
Hire charges of machinery and equipments	.. 35,94,732
Recovery of percentage charges	.. 2,60,52,743
Other receipts	.. 1,09,06,203
Deduct—Refunds	.. —5,682
	<hr/>
Total (059)	.. 4,13,35,056
	<hr/>

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue —contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
065. Other Administrative Services—	
A. Administration of Justice—	
Services and Service fees	9,653
Fines and forfeitures	96,21,325
Other receipts	25,51,150
Total—A	1,21,82,128
B. Elections—	
Sale proceeds of election forms and documents	8,156
Fees, fines and forfeitures	99,474
Other receipts	6,08,648
Total—B	7,16,278
C. Other Services—	
Receipts from the Central Government for administration of Central Acts and Regulations	1,00,993
Civil Defence	6,54,724
Fees for Government audit	1,04,39,743
Receipts from Guest houses, Government hostels, etc.	24,13,311
Other receipts	66,33,398
<i>Deduct—Refunds</i>	—15,43,439
Total—C	1,86,98,730
Total (065)	3,15,97,136
066. Contributions and recoveries towards pensions and other Retirement Benefits—	
Subscriptions and contributions	1,72,40,350
Other receipts	12,54,517
Total (066)	1,84,94,867

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—concl'd.	
068. Miscellaneous General Services—	
State lotteries	23,12,51,497
Unclaimed deposits	2,33,39,456
Sale of land and property	2,87,458
Guarantee fees	3,72,60,828
Other receipts	1,73,08,090
Deduct—Refunds	—82,09,310
Total (068)	30,12,38,019
Total—(i) General Services	45,17,50,554
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees	42,079
Other receipts	3,25,508
Deduct—Refunds	—10,713
Total—A	3,56,874
B. Secondary Education—	
Tuition and other fees	1,10,36,844
Text Book Receipts	3,934
Other receipts	46,45,142
Deduct—Refunds	—30,948
Total—B	1,56,54,972
C. Special Education—	
Tuition and other fees	2,734
Other receipts	57,902
Deduct—Refunds	—755
Total—C	59,881

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077: Education—concl.	
E. University and other Higher Education—	
Tuition and other fees—	
Government Colleges	.. 35,21,106
Tuition and other fees—	
Institutes of Higher Learning	.. 19,580
Other receipts	.. 8,57,760
Deduct—Refunds	.. —23,111
Total—E	.. <u>43,75,335</u>
F. Technical Education—	
Tuition and other fees	.. 9,92,959
Other receipts	.. 3,27,864
Deduct—Refunds	.. —5,430
Total—F	.. <u>13,15,393</u>
G. General—	
Receipts from Sports and Youth Welfare activities	.. 65,864
Other receipts	.. 2,62,263
Deduct—Refunds	.. —5,438
Total—G	.. <u>3,22,689</u>
Total (077)	.. <u>2,20,85,144</u>
078: Art and Culture—	
Archives and Museums	.. 25,665
Public Libraries	.. 1,944
Other receipts	.. 2,16,339
Total (078)	.. <u>2,43,948</u>

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.*

Heads	Actuals for 1986-87 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>contd.</i>	
080. Medical —	
A. Allopathy—	
Tuition and other fees for medical education	1,39,11,054
Receipts from Patients for Hospital and Dispensary Services	59,33,403
Receipts from Employees' State Insurance Scheme	71,51,017
Other receipts	2,75,41,297
<i>Deduct—Refunds</i>	—1,20,142
Total—A	5,44,16,629
B. Other Systems of Medicine—	
Ayurvedic	3,23,444
Homoeopathy	16,593
Total— B	3,40,037
Total (080)	5,47,56,666
081. Family Welfare—	
Other receipts	25,02,627
<i>Deduct—Refunds</i>	—8,953
Total (081)	24,93,674
082. Public Health, Sanitation and Water Supply—	
Services and Service fees	59,712
Sale of Sera and Vaccines, etc.	40,670
Receipts from Urban Water Supply Schemes	11,39,732
Receipts from Rural Water Supply Schemes	62,05,604
Receipts from Public Health Laboratories	600
Fees, Fines, etc.	6,44,433
Other receipts	1,20,67,452
<i>Deduct—Refunds</i>	—19,911
Total (082)	2,01,38,292

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
083. Housing—	
Receipts from Government Residential Buildings	.. 37,32,957
Other receipts	.. 4,35,896
Deduct—Refunds	.. —2,070
	<hr/>
Total (083)	.. 41,66,783
	<hr/>
084. Urban Development—	
Other receipts	.. 3,25,020
Deduct—Refunds	.. —32
	<hr/>
Total (084)	.. 3,24,988
	<hr/>
085. Information and Publicity—	
Receipts from advertising and visual publicity	2,915
Receipts from publications	.. 2,54,316
Receipts from films	.. 28,420
Other receipts	.. 1,52,160
	<hr/>
Total (085)	4,37,811
	<hr/>
087. Labour and Employment—	
Receipts under Labour laws	.. 18,800
Fees for registration of Trade Unions	.. 2,169
Fees for inspection of Steam Boilers	.. 4,17,975
Fees realised under the Factory Act	.. 21,24,665
Examination fees under Mines Act	.. 8,577
Fees under Contract Labour (Regulation and abolition) Rules	.. 45,134
Other receipts	.. 59,76,293
Deduct—Refunds	.. —14,803
	<hr/>
Total (087)	.. 85,78,810
	<hr/>

STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

TO	Heads	Actuals for 1986-87 Ra.
	B. Non-Tax Revenue—contd.	
	(c) Other Non-Tax Revenue—contd.	
	(ii) Social and Community Services—concl'd.	
	088. Social Security and Welfare—	
	Civil Supplies	22,85,728
	Relief and Rehabilitation of displaced persons and repatriates	2,41,46,104
	Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes	5,68,899
	Other receipts	45,78,229
	Deduct—Refunds	—9,50,545
	Total (088)	3,06,28,415
	095. Other Social and Community Services—	
	Receipts from Zoological and Public Gardens	12,70,633
	Other receipts	1,60,62,307
	Total (095)	1,73,32,940
	Total—(ii) Social and Community Services	16,11,87,471
	(iii) Economic Services—	
	098. Co-operation—	
	Audit fees	55,69,025
	Other receipts	17,05,010
	Deduct—Refunds	—8,109
	Total (098)	72,65,926
	104. Other General Economic Services—	
	Regulation of other business undertakings	86,881
	Fees for stamping Weights and Measures	28,80,243
	Other receipts	68,216
	Total (104)	30,35,340

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
105. Agriculture—	
Sale of seeds	5,51,638
Sale of manures and fertilizers	23,64,393
Receipts from agricultural forms	9,13,389
Receipts from commercial crops	20,06,731
Receipts from horticulture	42,33,401
Receipts from plant protection services	3,69,244
Quality control	9,07,127
Other receipts	1,22,99,334
Deduct—Refunds	—5,858
Total (105)	2,36,39,399
106. Minor Irrigation, Soil Conservation and Area Development—	
Receipts from Soil Conservation Schemes	22,94,131
Other receipts	27,26,633
Deduct—Refunds	—53,471
Total (106)	49,67,293
109. Food—	
Other receipts	1,69,04,565
Total (109)	1,69,04,565
110. Animal Husbandry—	
Fees for veterinary education	614
Services and Service fees	1,03,874
Receipts from cattle development	25,86,711
Receipts from poultry development	27,20,187
Receipts from sheep and wool development	5,00,724
Receipts from piggery development	2,82,003
Receipts from other livestock development	13,64,851
Receipts from fodder and feed development	39,342
Other receipts	24,87,878
Deduct—Refunds	—7,581
Total (110)	1,00,78,603

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
111. Dairy Development—	
Dairy development	.. 12,117
Other receipts	.. 54,268
Total (111)	66,385
112. Fisheries—	
Rents	.. 8,52,113
Licence fees, fines, etc.	.. 1,34,037
Sale of fish, fish seeds, etc.	.. 2,10,814
Other receipts	.. 14,32,440
<i>Deduct—Refunds</i>	.. —5,250
Total (112)	26,24,154
113. Forest—	
Sale of timber and other forest produce	.. 3,37,09,713
Receipts from farm forestries	.. 88,27,366
Other receipts	.. 37,28,027
<i>Deduct—Refunds</i>	.. —20,748
Total (113)	4,62,44,358
114. Community Development—	
Receipts from Community Development Projects	.. 1,00,545
Other receipts	.. 52,58,885
Total (114)	53,59,430
120. Industries—	
A. General —	
Receipts under the Petroleum Act	.. 9,067
Receipts under the Rice Milling Industries (Regulation) Act	.. 41,026
Other receipts	.. 80,171
Total (120)	1,30,264

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
121. Village and Small Industries—	
Industrial Estates	11,88,874
Small Scale Industries	39,34,532
Handloom Industries	12,000
Handicraft Industries	2,54,809
Other receipts	1,49,43,635
<i>Deduct—Refunds</i>	—1,047
	<hr/>
Total (121)	2,03,32,803
	<hr/>
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	24,89,485
Other receipts	12,11,887
<i>Deduct—Refunds</i>	—20,625
	<hr/>
Total (128)	36,80,747
	<hr/>
131. Water and Power Development Services—	
Other receipts	33,67,770
	<hr/>
Total (131)	33,67,770
	<hr/>
132. Multipurpose River Projects—	
Bhakra-Nangal Projects—	
Unit No. 6 Bhakra Canals	2,65,67,282
Unit No. 7 Bist Doab Canal	27,65,200
	<hr/>
Total (132)	2,93,32,482
	<hr/>

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal	7,10,41,905
Upper Bari Doab Canal	1,87,76,948
Sutlej Valley Project	1,72,950
Harike Project	14,97,385
Banur Canal System	2,81,732
Other receipts	9,01,116
Total—A	9,26,72,036
B. Irrigation Projects—Non-Commercial—	
Other receipts	9,902
Total—B	9,902
F. Drainage Projects—Non-Commercial—	
Drainage Projects	5,52,153
Total—F	5,52,153
Total (133)	9,32,34,091
136. Civil Aviation—	
Other receipts	3,81,843
Total (136)	3,81,843
137. Roads and Bridges—	
Other receipts	20,95,066
Total (137)	20,95,066
138. Road and Water Transport Services—	
Road Transport Services	51,34,59,848
Other receipts	93,591
Total (138)	51,35,53,439

**STATEMENT No. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1986-87
	Rs.
B. Non-Tax Revenue—<i>concl.</i>	
(c) Other Non-Tax Revenue—<i>concl.</i>	
(iii) Economic Services—<i>concl.</i>	
139. Tourism—	
Other receipts	40,871
Total (139)	40,871
144. Other Transport and Communication Services—	
Other receipts	244
Total (144)	244
Total—(iii) Economic Services	78,63,35,073
Total—(c) Other Non-Tax Revenue	1,39,92,73,098
Total—B. Non-Tax Revenue	2,01,64,20,655
C. Grants-in-aid and Contributions—	
160. Grants-in-aid from Central Government—	
A. Non-Plan Grants—	
Grants under the Constitution (Distribution of Revenue) Order	3,00,00,000
Grants in lieu of Tax on Railway passenger fare	3,68,60,000
Grants on account of Agricultural Wealth Tax	4,05,000
Administration of Justice—Special Courts	9,00,000
Police—Modernisation of Police Force	35,00,000
Other Administrative Services—	
Grants for Administration of Central Acts and Regulations	2,16,30,515
Special Education—Promotion of modern Indian languages and literature	12,76,000
University and other Higher Education—Other grants	2,90,000
Sports and Youth Welfare—Youth welfare schemes	92,97,500
General (Education)—Scholarships	1,35,300
Social Welfare—Education and welfare of handicapped	2,66,476
Other Social Security and Welfare Programmes—Other grants	74,10,445
Floods, Cyclones etc.—Gratuitous Relief	8,13,79,000
Co-operation—Credit co-operatives	3,39,298
Village and Small Industries—Small Scale Industries	6,32,924
Handloom Industries	3,57,788
Total—A	19,46,80,246

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87
	Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
B. Grants for State/Union Territory Plan Schemes—	
Block Grants ..	16,57,92,200
Irrigation Projects (Non-Commercial)—S.Y.L. Project ..	44,75,00,000
Total—B ..	61,32,92,200
C. Grants for Central Plan Schemes—	
Elections—Charges for conduct of election to State Legislature ..	87,53,000
Special Education—Sanskrit Education ..	6,000
Sports and Youth Welfare—Youth welfare schemes ..	13,98,000
Sports and games ..	49,77,475
General (Education)—Scholarships ..	1,02,609
Art and Culture—Archives and Museums ..	2,24,965
Other Scientific Services—Non-Conventional Energy Sources ..	10,00,000
Public Health and Sanitation—	
Prevention of air and water pollution ..	62,66,660
Sewerage and Water Supply—Rural Water Supply Programme ..	7,53,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
Welfare of Scheduled castes ..	5,09,05,000
Social Welfare—	
Education and Welfare of handicapped ..	50,000
Family and child welfare ..	40,60,975
Other grants ..	5,03,19,000
Agriculture—	
Schemes for small and marginal farmers and agriculture labour ..	18,11,100
Agricultural economics and statistics ..	5,75,000
Agricultural marketing and quality control ..	37,50,000
Other grants ..	10,56,637
Minor Irrigation—Other grants ..	40,000
Fisheries—Inland fisheries ..	4,00,000
Forest—Plantation Schemes ..	40,00,000
Community Development Programmes—Other grants ..	45,500
Rural Works Programmes—	
National Rural Employment Programme ..	1,89,92,000
Other grants ..	31,00,000
Village and Small Industries—Small Scale Industries ..	3,23,050
Roads and Bridges—Strategic and Border Roads ..	4,32,00,000
Tourism—Tourist Centres ..	19,64,000
Total—C ..	20,80,73,971

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87 Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
D. Grants for Centrally Sponsored Plan Schemes—	
Special Education—Adult education	58,44,326
General (Education)—Other grants	1,75,000
Other Scientific Services—Non-Conventional Energy Sources	59,93,176
Other Systems of Medicine—Other grants	42,34,000
Family Welfare—	
Direction and Administration	64,94,000
Rural Family Welfare Services	3,09,48,000
Urban Family Welfare Services	37,35,000
Transport	14,70,000
Compensation	3,07,69,000
Other services and supplies	2,99,79,000
Mass education	23,68,000
Training, research and statistics	23,70,000
Other grants	1,64,12,000
Public Health and Sanitation—	
Prevention and control of diseases	4,35,90,416
Sanitation Services	8,00,000
Sewerage and Water Supply—Rural Water Supply Programmes	5,18,58,000
General (Urban Development)—Other grants	3,40,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
Welfare of Scheduled castes	86,30,275
Social Welfare—	
Family and child welfare	2,03,65,250
Co-operation—	
Credit co-operatives	48,75,000
Other General Economic Services—Other grants	1,46,000

**STATEMENT NO. 11—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—concl'd.**

Heads	Actuals for 1986-87
	Rs.
C. Grants-in-aid and Contributions—concl'd.	
160. Grants-in-aid from Central Government—concl'd.	
D. Grants for Centrally Sponsored Plan Schemes—concl'd.	
Agriculture—	
Plant protection	25,50,000
Commercial crops	28,61,000
Schemes for Small and marginal farmers and agriculture labour	44,25,000
Agricultural economics and statistics	1,95,000
Agricultural marketing and quality control	12,00,000
Soil and Water Conservation—Soil conservation schemes	1,78,33,000
Animal Husbandry—	
Veterinary services and Animal health	31,50,000
Poultry development	10,00,000
Forest—	
Plantation schemes	1,35,74,000
Rural Works Programme—	
National Rural Employment Programme	5,53,04,000
General (Industries)—Industrial education, research and training	13,00,000
Village and Small Industries—	
Small Scale Industries	1,48,44,240
Handloom Industries	1,81,300
Total—D	38,98,13,983
Total (160)	1,40,58,60,400
162. States' Share of Union Excise Duties —	
States' Share of Basic Union Excise Duties	61,17,78,000
Additional Excise Duties in lieu of Sales Tax	39,27,95,000
Total (162)	1,00,45,73,000
Total—C. Grants-in-aid and Contributions	2,41,04,33,400
TOTAL—RECEIPT HEADS (REVENUE ACCOUNT)	12,92,50,00,159

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS**

Bold figures represent charged expenditure

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE HEADS				
REVENUE ACCOUNT—				
A. General Services—				
(a) Organs of State—				
211. Parliament/State/Union Territory Legislatures—				
B. State/Union Territory Legislatures—				
	1,50,429			
Legislative Assembly ..	95,03,091	..	..	96,53,52 0
Legislature Secretariat ..	61,53,465	..	..	61,53,46 5
	1,50,429			
Total (211) ..	1,56,56,556	..	..	1,58,06,985
212. President, Vice-President/Governor/ Administrator of Union Territories—				
C. Governor/Administrator of Union Territories—				
Emoluments and Allowances of the Governor/Administrator of Union Territories ..				
	67,600	..	..	67,600
Secretariat ..	20,17,538	..	..	20,17,538
House-hold establishment ..	10,15,664	..	..	10,15,664
Sumptuary allowance ..	1,59,978	..	..	1,59,978
Medical facilities ..	1,58,634	..	..	1,58,634
Expenditure from Contract Allowance ..	7,18,171	..	..	7,18,171
Tour expenses ..	2,81,389	..	..	2,81,389
Discretionary grants ..	2,99,946	..	..	2,99,946
	47,18,920			
Total (212) ..	47,18,920	..	..	47,18,920

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(a) Organs of State—concl'd.				
213. Council of Ministers—				
Salary of Ministers and Deputy Ministers ..	11,56,731	..	..	11,56,731
Tour expenses ..	2,44,676	..	..	2,44,676
Discretionary grant by Ministers ..	64,27,561	..	..	64,27,561
Other expenditure ..	1,37,65,319	..	..	1,37,65,319
Total (213) ..	2,15,94,287	..	..	2,15,94,287
214. Administration of Justice—				
High Courts ..	1,17,10,463	..	..	1,17,10,463
Civil and Session Courts ..	4,76,13,036	..	..	4,76,13,036
Small Causes Courts ..	3,03,278	..	..	3,03,278
Criminal Courts ..	2,66,778	..	..	2,66,778
Administrators General and Official Trustees ..	71,459	..	..	71,459
Legal Advisers and Counsels ..	1,49,56,593	..	..	1,49,56,593
Total (214) ..	1,17,10,463 6,32,11,144	..	..	7,49,21,607
215. Elections—				
Electoral Officers ..	31,50,378	..	..	31,50,378
Preparation and printing of electoral rolls ..	20,000	..	..	20,000
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	10,50,698	..	..	10,50,698
Charges for conduct of election to Parliament ..	3,97,779	..	..	3,97,779
Charges for conduct of election to State/Union Territory Legislature ..	4,17,548	..	..	4,17,548
Total (215) ..	50,36,403	..	..	50,36,403
Total-(a) Organs of State ..	1,65,79,812 10,54,98,390	..	..	12,20,78,202

**STATEMENT NO. 12--DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS--contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services-- contd.				
(b) Fiscal Services--				
(ii) Collection of Taxes on Property and Capital Transactions--				
229. Land Revenue--				
Direction and Administration	3,75,322			3,75,322
Land records	7,83,42,570			7,83,42,570
Other expenditure	32,40,736			32,40,736
Total (229)	8,19,58,628			8,19,58,628
230. Stamps and Registration--				
A. Stamps--Judicial--				
Direction and Administration	1,50,608			1,50,608
Cost of stamps	2,44,554			2,44,554
Expenses on sale of stamps	2,39,353			2,39,353
Total--A	6,34,515			6,34,515
B. Stamps--Non-Judicial--				
Direction and Administration	5,212			5,212
Cost of stamps	34,91,106			34,91,106
Expenses on sale of stamps	23,63,556			23,63,556
Total--B	58,59,874			58,59,874
C. Registration--				
Direction and Administration	4,59,230			4,59,230
Total--C	4,59,230			4,59,230
Total (230)	69,53,619			69,53,619

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(b) Fiscal Services—concl.				
(iii) Collection of Taxes on Commo- dities and Services—				
239. State Excise—				
Direction and Administration ..	1,72,35,165			1,72,35,165
Total (239) ..	1,72,35,165			1,72,35,165
240. Sales Tax—				
Direction and Administration ..	76,12,282			76,12,282
Collection charges ..	63,892			63,892
	3,18,37,514			3,19,01,406
Total (240) ..	3,94,49,796			3,95,13,688
241. Taxes on Vehicles —				
Inspection of motor vehicles ..	55,83,948			55,83,948
Total (241) ..	55,83,948			55,83,948
245. Other Taxes and Duties on Commodities and Services—				
Collection charges—				
Entertainment Tax ..	5,10,665			5,10,665
Collection charges—				
Electricity Duty ..	19,33,883			19,33,883
Collection charges—				
Taxes on Goods and Passengers ..	49,81,843			49,81,843
Total (245) ..	74,26,391			74,26,391
(iv) Other Fiscal Services—				
247. Other Fiscal Services—				
Promotion of Small Savings ..	1,39,79,661			1,39,79,661
Additional Emoluments (Compul- sory Deposit) Act, 1974 ..	1,697			1,697
Total (247) ..	1,39,81,358			1,39,81,358
Total—(b)—Fiscal Services ..	17,25,88,905			17,26,52,797

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(c) Interest payments and servicing of debt—				
249. Interest Payments—				
A. Interest on Internal Debt—				
Interest on Market Loans	8,49,62,910			8,49,62,910
Interest on other Internal debt	36,50,51,134			36,50,51,134
Management of debt	1,99,572			1,99,572
Total—A	45,02,13,616			45,02,13,616
C. Interest on Small Savings, Provident Funds, etc.—				
Interest on State Provident Funds	33,24,16,228			33,24,16,228
Incentive Bonus to Provident Fund Subscribers	1,728			1,728
Interest on Insurance and Pension Funds	1,044			1,044
Total—C	33,24,19,000			33,24,19,000
D. Interest on Loans and Advances from Central Government—				
Interest on Loans for Non-Plan Schemes	26,69,17,045			26,69,17,045
Interest on Loans for State/Union Territory Plan Schemes	22,70,36,435			22,70,36,435
Interest on Loans for Central Plan Schemes	20,57,338			20,57,338
Interest on Loans for Centrally Sponsored Plan Schemes	30,46,394			30,46,394
Interest on Ways and Means Advances	2,87,85,206			2,87,85,206
Interest on Pre-1984-85 Loans	39,20,58,745			39,20,58,745
Total—D	91,99,01,163			91,99,01,163

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
A. General Services—<i>contd.</i>				
(c) Interest payments and servicing of debt—<i>concl.</i>				
249. Interest Payments—<i>concl.</i>				
E. Interest on Reserve Funds—				
Interest on Depreciation/Renewal Reserve Funds	82,63,823			82,63,823
Total—E	82,63,823			82,63,823
F. Interest on other Obligations—				
Interest on deposits	3,45,69,434			3,45,69,434
Miscellaneous	8,569			8,569
Total—F	3,45,78,003			3,45,78,003
Total (249)	1,74,53,75,605			1,74,53,75,605
Total—(c) Interest payments and servicing of debt	1,74,53,75,605			1,74,53,75,605
(d) Administrative Services—				
251. Public Service Commission—				
State Public Service Commissions	16,59,483			16,59,483
Staff Selection Commission	14,65,163			14,65,163
Total (251)	16,59,483 14,65,163			31,24,646
252. Secretariat—General Services—				
Secretariat	5,08,12,019			5,08,12,019
Board of Revenue	1,35,16,015			1,35,16,015
Other Offices	7,93,331			7,93,331
Total (252)	6,51,21,365			6,51,21,365

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(a) Administrative Services—contd.				
253. District Administration—				
Commissioners	31,00,890	..	..	31,00,890
District establishment	5,83,91,822	..	..	5,83,91,822
Other establishment	2,00,53,747	..	..	2,00,53,747
Other expenditure	8,067	..	..	8,067
Total (253)	8,15,54,526	..	..	8,15,54,526
254. Treasury and Accounts Administration—				
Directorate of Accounts and Treasuries	48,84,588	..	..	48,84,588
Treasury establishment	1,40,54,070	..	..	1,40,54,070
Local Fund Audit	1,02,13,800	..	..	1,02,13,800
Training	1,30,756	..	..	1,30,756
Total (254)	2,92,83,214	..	..	2,92,83,214
255. Police—				
Direction and Administration	50,51,271	..	..	50,51,271
Education and Training	1,15,07,388	..	..	1,15,07,388
Criminal Investigation and Vigilance	5,68,98,649	..	..	5,68,98,649
Special Police	11,54,96,394	..	..	11,54,96,394
District Police	62,26,50,995	..	..	62,26,50,995
Railway Police	1,32,12,496	..	..	1,32,12,496
Welfare of Police Personnel	38,96,777	..	..	38,96,777
Total (255)	82,87,13,970	..	..	82,87,13,970

**STATEMENT-NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. General Services—contd.				
(d) Administrative Services—contd.				
256. Jails—				
Direction and Administration ..	30,34,746	..	..	30,34,746
Jails ..	4,73,90,593	..	..	4,73,90,593
Jail Manufactures ..	1,15,53,681	..	..	1,15,53,681
Total (256) ..	6,19,79,020	..	..	6,19,79,020
257. Supplies and Disposals—				
Purchase ..	17,75,426	..	..	17,75,426
Total (257) ..	17,75,426	..	..	17,75,426
258. Stationery and Printing—				
Direction and Administration ..	9,001	..	..	11,04,162
	10,95,161	..	..
Purchase and supply of stationery stores ..	2,25,336	..	..	85,05,948
	82,80,612	..	..
Printing, storage and distribution of forms ..	10,18,636	..	..	10,18,636
Government Presses ..	2,03,63,574	61,31,598	..	2,64,95,172
Cost of Printing by other sources ..	2,05,141	..	..	1,22,88,132
	1,20,82,991	..	..
Government publications ..	9,41,108	..	..	9,41,108
Other expenditure ..	24,09,882	7,083	..	24,16,965
Total (258) ..	4,39,478	61,38,681	..	5,27,70,123
	4,61,91,964	..	..
259. Public Works—				
Direction and Administration ..	4,38,48,445	..	..	4,38,48,445
Construction ..	1,17,33,781	..	..	1,17,33,781
Maintenance and Repairs ..	12,53,249	..	..	11,04,22,733
	10,91,69,484	..	..
Public Works Workshops ..	70,824	..	..	70,824
Machinery and equipment ..	8,67,696	..	..	8,67,696
Suspense ..	6,05,38,003	..	..	6,05,38,003
Total (259) ..	12,53,249	..	..	22,74,81,482
	22,62,28,233	..	..

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
A. General Services—concl'd.				
(d) Administrative Services—concl'd.				
265. Other Administrative Services—				
Vigilance ..	1,06,02,695	..	..	1,06,02,695
Civil Defence ..	36,52,403	..	..	36,52,403
Home Guards ..	7,73,07,607	..	..	7,73,07,607
Gazetteer and Statistical Memoirs ..	6,45,170	..	..	6,45,170
Guest Houses, Government Hostels, etc.	80,03,578	..	..	80,03,578
Training ..	..	34,00,000	..	34,00,000
Other expenditure ..	1,37,98,361	..	..	1,37,98,361
Total (265) ..	11,40,09,814	34,00,000	..	11,74,09,814
	39,19,411			
Total—(d) Administrative Services	1,45,63,22,695	95,38,681	..	1,46,97,80,787
(e) Pensions and Miscellaneous General Services—				
266. Pensions and other Retirement Benefits—				
Superannuation and Retirement allowances ..				
..	30,51,59,096	..	..	30,51,59,096
Commuted value of pensions ..	4,51,99,193	..	..	4,51,99,193
Gratuities ..	6,58,30,774	..	..	6,58,30,774
Family pensions ..	4,52,00,809	..	..	4,52,00,809
Pensions to Legislators ..	3,41,745	..	..	3,41,745
Total (266) ..	46,17,31,617	..	..	46,17,31,617
268. Miscellaneous General Services—				
State lotteries ..	20,93,37,544	..	..	20,93,37,544
Pension in lieu of resumed jagirs, lands, territories, etc. ..	2,52,933	..	..	2,52,933
Pension and awards in consideration of distinguished services ..	6,000	..	..	6,000
Other expenditure ..	21,13,972	..	..	21,13,972
Total (268) ..	21,17,10,449	..	..	21,17,10,449
Total—(e) Pensions and Miscellaneous General Services ..	67,34,42,066	..	..	67,34,42,066
	1,76,59,38,720			
Total—A. General Services ..	2,40,78,52,056	95,38,681	..	4,18,33,29,457

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—				
276. Secretariat—Social and Community Services—				
Secretariat ..	1,21,84,869	..	..	1,21,84,869
Total (276) ..	1,21,84,869	..	..	1,21,84,869
277. Education—				
A. Primary Education—				
Inspection ..	1,39,29,411	30,466	..	1,39,59,877
Government Primary Schools ..	79,46,43,020	62,21,058	..	80,08,64,078
Assistance to non-Government primary schools ..	67,56,828	..	..	67,56,828
Assistance to Local Bodies for primary education ..	18,84,267	..	..	18,84,267
Other expenditure ..	12,81,737	50	..	12,81,787
Total—A ..	81,84,95,263	62,51,574	..	82,47,46,837
B. Secondary Education—				
Direction and Administration ..	1,72,13,000	11,766	5,260	1,72,30,026
Government secondary schools ..	1,00,13,77,896	2,26,91,268	4,72,151	1,02,45,41,315
Assistance to non-Government secondary schools ..	12,60,00,000	..	..	12,60,00,000
Assistance to Local Bodies for secondary education ..	6,000	..	..	6,000
Scholarships ..	72,38,000	17,37,420	..	89,75,420
Teachers' training ..	25,86,955	..	..	25,86,955
Other expenditure ..	36,52,000	6,26,181	..	42,78,181
Total—B ..	1,15,80,73,851	2,50,66,635	4,77,411	1,18,36,17,897
C. Special Education—				
Adult Education ..	1,65,25,283	8,70,995	9,03,883	1,83,00,161
Promotion of modern Indian Languages and Literature ..	617 69,93,055	19,77,424	12,76,000	1,02,47,096
Sanskrit education ..	11,000	..	..	11,000
Other language education ..	8,85,813	..	..	8,85,813
Total—C ..	617 2,44,15,151	28,48,419	21,79,883	2,94,44,070

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads 1	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
B. Social and Community Services—contd.				
277. Education—contd.				
E. University and other Higher Education—				
Assistance to Universities for non-technical education	3,81,01,000	43,47,770	..	14,63,19,270
Government colleges	16,063 9,09,23,186	52,20,553	..	9,61,59,802
Assistance to non-Government colleges	11,18,39,697	..	..	11,18,39,697
Teachers' Development Programme	..	29,162	..	29,162
Scholarships	31,15,755	1,13,545	89,890	33,19,190
Total—E	3,81,17,063 30,97,49,138	97,11,030	89,890	35,76,67,121
F. Technical Education—				
Direction and Administration	11,93,440	2,85,396	..	14,78,836
Technical schools	13,56,061	..	..	13,56,061
Polytechnics	1,36,71,317	50,26,759	..	1,86,98,076
Engineering Colleges and Institutes	..	1,08,302	..	1,08,302
Assistance to non-Government technical colleges and Institutes	78,88,500	12,24,000	..	91,12,500
Scholarships	2,91,347	10,733	..	3,02,080
Other expenditure	3,95,222	..	..	3,95,222
Total— F	2,47,95,887	66,55,190	..	3,14,51,077
G. Sports and Youth Welfare—				
Direction and Administration	8,848 93,35,187	8,24,989	..	1,01,69,024
Physical education	1,15,421 15,87,585	..	..	17,03,006
Youth welfare schemes	1,49,06,270	17,52,000	1,10,41,325	2,76,99,595
Sports and games	39,05,815	22,15,000	1,08,000	62,28,815
Total— G	1,24,269 2,97,34,857	47,91,989	1,11,49,325	4,58,00,440

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
277. Education—concl'd.				
H. General—				
	33,723			
Direction and Administration ..	1,60,48,000	1,56,444	1,13,037	1,63,51,204
Scholarships ..	11,754	..	..	11,754
Other expenditure ..	19,85,805	..	..	19,85,805
	33,723			
Total—H ..	1,80,45,559	1,56,444	1,13,037	1,83,48,763
	3,82,75,672			
Total (277) ..	2,38,33,09,706	5,54,81,281	1,40,09,546	2,49,10,76,205
278. Art and Culture—				
Promotion of Arts and Culture ..	5,41,047	43,69,968	..	49,11,015
Archives and Museums ..	46,91,087	31,28,818	..	78,19,905
Public Libraries ..	21,37,051	45,830	..	21,82,881
	73,69,185	75,44,616	..	1,49,13,801
Total (278) ..	73,69,185	75,44,616	..	1,49,13,801
279. Scientific Services and Research—				
Assistance to other Scientific bodies ..	..	15,84,000	..	15,84,000
	..	15,84,000	..	15,84,000
Total (279) ..	..	15,84,000	..	15,84,000
280. Medical—				
A. Allopathy—				
	1,14,527			
Direction and Administration ..	1,25,79,240	23,348	..	1,27,17,115
Medical Relief ..	43,95,22,252	1,71,46,722	33,63,897	46,00,32,871
Education ..	5,96,40,555	76,19,607	10,72,464	6,83,32,626
Training ..	31,02,357	2,02,561	5,18,384	38,23,302
Employees' State Insurance Scheme ..	4,18,68,736	5,92,328	41,46,297	4,66,07,361
	1,14,527			
Total—A ..	55,67,13,140	2,55,84,566	91,01,042	59,15,13,275

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads 1	Actuals for 1986-87.			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
280. Medical—concl'd.				
B. Other Systems of Medicine—				
Ayurvedic ..	3,27,36,851	7,89,225	6,61,246	3,41,87,322
Homoeopathy ..	28,46,332	7,69,006	..	36,15,338
Total—B ..	3,55,83,183	15,58,231	6,61,246	3,78,02,660
Total (280) ..	1,14,527 59,22,96,323	2,71,42,797	97,62,288	62,93,15,935
281. Family Welfare—				
Direction and Administration ..	20,70,894	..	42,36,032	63,06,926
Rural Family Welfare Services ..	71,33,422	..	2,73,20,727	3,44,54,149
Urban Family Welfare Services ..	2,92,853	..	19,34,380	22,27,233
Maternity and Child health ..	..	..	6,181	6,181
Transport ..	..	..	17,57,076	17,57,076
Compensation ..	..	64,20,556	2,75,23,830	3,39,44,386
Other services and supplies ..	3,93,553	..	1,48,92,510	1,52,86,063
Mass education ..	..	..	23,16,645	23,16,645
Training, research and statistics ..	4,27,509	..	36,12,779	40,40,288
Other expenditure ..	..	..	3,66,08,955	3,66,08,955
Total (281) ..	1,03,18,231	64,20,556	12,02,09,115	13,69,47,902
282. Public Health, Sanitation and Water Supply—				
A. Public Health and Sanitation—				
Direction and Administration ..	54,30,920	..	..	54,30,920
Prevention and Control of diseases ..	4,81,40,037	3,55,58,700	3,55,28,958	11,92,27,695
Prevention of food adulteration ..	16,93,466	..	..	16,93,466
Prevention of air and water pollution ..	31,34,000	..	..	31,34,000
Drug Control ..	12,99,780	..	..	12,99,780
Training ..	14,32,946	..	..	14,32,946

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
282. Public Health, Sanitation and Water Supply—concl'd.				
A. Public Health and Sanitation—concl'd.				
Health statistics and research ..	19,39,144	..	..	19,39,144
Health education and publicity ..	4,20,373	2,50,000	..	6,70,373
Public Health Laboratories ..	17,00,083	61,817	..	17,61,900
Health transport ..	84,199	..	..	84,199
Sanitation services ..	1,78,312	..	..	1,78,312
Total—A ..	6,54,53,260	3,58,70,517	3,55,28,958	13,68,52,735
B. Sewerage and Water Supply—				
Direction and Administration ..	—10,85,809*	..	..	—10,85,809
Survey and Investigation ..	3,82,242	..	..	3,82,242
Suspense ..	2,38,75,245	..	..	2,38,75,245
Rural Water Supply Programmes ..	..	..	7,70,34,328	7,70,34,328
Minimum Needs Programme ..	..	10,13,73,585	..	10,13,73,585
Other expenditure ..	8,46,88,629	..	1,26,23,813	9,73,12,442
Total—B ..	10,78,60,307	10,13,73,585	8,96,58,141	29,88,92,033
Total (282) ..	17,33,13,567	13,72,44,102	12,51,87,099	43,57,44,768
283. Housing—				
A. General—				
Direction and Administration ..	10,16,467	..	..	10,16,467
Total—A ..	10,16,467	..	..	10,16,467

*Minus expenditure is due to credits representing establishment charges transferred on percentage basis to capital major heads and establishment charges paid to Public Health Department on account of work done for other departments.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads 1	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—contd.				
283. Housing—concl'd.				
B. Housing Schemes—				
Village Housing Project Scheme ..	1,35,385	..	..	1,35,385
House sites to landless workers in rural areas ..	10,12,770	..	..	10,12,770
Total—B ..	11,48,155	..	..	11,48,155
C. Government Residential Buildings—				
Direction and Administration ..	73,931	..	..	73,931
Maintenance and Repairs ..	2,40,688	..	..	2,40,688
Machinery and equipment ..	—395*	..	..	—395
Total—C ..	3,14,224	..	..	3,14,224
Total (283) ..	24,78,846	..	..	24,78,846
284. Urban Development—				
A. General—				
Direction and Administration ..	1,94,206 92,36,267	..	..	94,30,473
Assistance to Municipalities, Corporations etc. ..	11,11,336	3,00,000	..	14,11,336
Town and Regional Planning ..	1,41,01,383	2,81,927	..	1,43,83,310
Total (284) ..	1,94,206 2,44,48,986	5,81,927	..	2,52,25,119
285. Information and Publicity—				
Direction and Administration ..	1,85,13,992	7,91,791	..	1,93,05,783
Advertising and Visual Publicity ..	1,08,089	25,70,436	..	26,78,525
Information Centres ..	..	11,10,542	..	11,10,542
Field Publicity ..	..	27,41,149	..	27,41,149
Songs and Drama Services ..	..	7,54,661	..	7,54,661
Films ..	..	10,05,046	..	10,05,046
Photo Services ..	22,761	..	..	22,761
Total (285) ..	1,86,44,842	89,73,625	..	2,76,18,467

*Minus expenditure is due to credit to revenue in excess of the expenditure incurred on machinery and equipment during the year.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Actuals for 1986-87

Heads 1	Actuals for 1986-87			
	Non-Plan 2 Rs.	Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.
B. Social and Community Services—contd.				
287. Labour and Employment—				
A. Labour—				
Direction and Administration ..	17,18,223	..	..	17,18,223
Industrial relations ..	57,75,087	..	..	57,75,087
Working conditions and safety ..	19,37,507	..	..	19,37,507
General labour welfare ..	13,87,208	..	..	13,87,208
Research and statistics ..	3,84,953	..	..	3,84,953
Total—A ..	1,12,02,978	..	..	1,12,02,978
B. Employment and Training—				
Direction and Administration ..	36,91,674	..	..	36,91,674
Employment exchange ..	66,02,633	73,974	..	66,76,607
Employment survey and statistics ..	8,80,191	..	..	8,80,191
Training of craftsmen and supervisors	6,56,15,842	83,96,274	..	7,40,12,116
Other expenditure ..	81,25,853	..	..	81,25,853
Total—B ..	8,49,16,193	84,70,248	..	9,33,86,441
Total (287) ..	9,61,19,171	84,70,248	..	10,45,89,419
288. Social Security and Welfare—				
A. Civil Supplies—				
Direction and Administration ..	1,78,36,459	..	..	1,78,36,459
Total—A ..	1,78,36,459	..	..	1,78,36,459
B. Relief and Rehabilitation of Displaced Persons and Repatriates—				
Direction and Administration ..	3,72,553	..	..	3,72,553
Other relief measures ..	4,17,695	..	..	4,17,695
Other expenditure ..	39,01,058	..	..	39,01,058
Total—B ..	46,91,306	..	..	46,91,306

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services— contd .				
288. Social Security and Welfare— conclud.				
C. Welfare of Scheduled Castes , Sche- duled Tribes and other Backward Classes—				
Direction and Administration ..	1,70,14,791	..	..	1,70,14,791
Welfare of Scheduled castes ..	2,62,18,288	2,58,50,543	3,81,76,175	9,02,45,006
Welfare of Scheduled tribes ..	27,30,044	..	..	27,30,044
Welfare of other backward classes ..	5,50,09,472	52,40,000	..	6,02,49,472
Total—C ..	10,09,72,595	3,10,90,543	3,81,76,175	17,02,39,313
D. Social Welfare—				
Direction and Administration ..	15,02,005	2,000	..	15,04,005
Education and welfare of handicapped ..	11,64,709	23,11,916	..	34,76,625
Women's welfare ..	1,22,91,862	1,21,39,987	..	2,44,31,849
Family and child welfare ..	63,90,348	2,30,66,508	2,51,81,365*	5,46,38,221
Welfare of poor and destitute ..	3,22,540	..	..	3,22,540
Other expenditure ..	14,72,815	..	..	14,72,815
Total—D ..	2,31,44,279	3,75,20,411	2,51,81,365	8,58,46,055
E. Other Social Security and Welfare Programmes—				
Pensions under Social security schemes ..	4,57,95,148	..	..	4,57,95,148
Other programmes ..	10,04,14,251	8,33,750	..	10,12,48,001
Total—E ..	14,62,09,399	8,33,750	..	14,70,43,149
Total (288) ..	29,28,54,038	6,94,44,704	6,33,57,540	42,56,56,282
289. Relief on account of Natural Calamities—				
B. Floods, Cyclones etc.—				
Direction and Administration ..	24,96,380	..	..	24,96,380
Gratuitous Relief ..	8,64,48,031	..	..	8,64,48,031
Public Health ..	11,67,829	..	..	11,67,829
Veterinary care ..	2,95,141	..	..	2,95,141

*Non-Plan expenditure.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Actuals for 1986-87

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
B. Social and Community Services—concl'd.				
289. Relief on account of Natural Calamities—concl'd.				
B. Floods, Cyclones etc.—concl'd.				
Repairs and restoration of damaged irrigation and flood control works	6,85,78,575	..	..	6,85,78,575
Repairs and restoration of damaged roads and bridges ..	5,53,60,551	—13,04,338*	..	5,40,56,213
Repairs and restoration of damaged Government office buildings ..	6,53,685	..	..	6,53,685
Assistance to local bodies and other non-Government bodies /institutions	3,96,00,000	..	..	3,96,00,000
Other expenditure ..	19,83,072	..	..	19,83,072
Total— B ..	25,65,83,264	—13,04,338	..	25,52,78,926
Total (289) ..	25,65,83,264	—13,04,338	..	25,52,78,926
295. Other Social and Community Services—				
Zoological and Public Gardens ..	2,04,844	..	..	2,04,844
Administration of Religious and Charitable Endowments Acts ..	2,34,392	..	..	2,34,392
Upkeep of Shrines, Temples, etc. ..	10,67,446	..	..	10,67,446
Other expenditure ..	57,759	..	..	57,759
Total (295) ..	15,64,441	..	..	15,64,441
Total—B. Social and Community Services ..	3,85,84,405	32,15,83,518	33,25,25,588	4,56,41,78,980

* Minus expenditure is due to write-back of expenditure relating to previous year on works in progress.

**STATEMENT NO. 12— DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS— contd.**

Heads 1	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
C. Economic Services—				
(a) General Economic Services—				
296. Secretariat—Economic Services—				
Planning Commission/Planning Board	20,96,018	7,88,357	..	28,84,375
Secretariat	80,94,456	..	..	80,94,456
Total (296)	1,01,90,474	7,88,357	..	1,09,78,831
298. Co-operation—				
Direction and Administration	3,29,01,700	98,77,782	..	4,27,79,482
Audit of co-operatives	1,62,17,485	23,38,782	..	1,85,56,267
Education, research and training	..	10,44,995	..	10,44,995
Credit co-operatives	..	17,82,920	53,75,000	71,57,920
Industrial co-operatives	47,08,843	9,45,000	37,44,400	93,98,243
Total (298)	5,38,28,028	1,59,89,479	91,19,400	7,89,36,907
304. Other General Economic Services—				
Land ceilings	10,94,658	..	..	10,94,658
Regulation of other business undertakings	75,710	..	..	75,710
Economic advice and statistics	1,27,32,656	11,14,184	..	1,38,46,840
Regulation of weights and measures	24,92,680	99,840	..	25,92,520
Total (304)	1,63,95,704	12,14,024	..	1,76,09,728
Total— (a) General Economic Services	8,04,14,206	1,79,91,860	91,19,400	10,75,25,466

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Actuals for 1986-87

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—				
305. Agriculture—				
	1,642			
Direction and Administration ..	1,29,81,759	1,00,03,580		2,29,86,981
	16,948			
Consolidation of Holdings ..	49,85,982			50,02,930
Multiplication and distribution of seeds ..	15,01,439			15,01,439
Agricultural farms ..	1,48,701			1,48,701
Manures and fertilizers ..	26,14,192	51,71,768	3,61,74,005	4,39,59,965
High yielding varieties programme ..	1,69,61,498		1,66,763	1,71,28,261
Plant protection ..	38,19,165	31,32,719		69,51,884
Commercial crops ..	1,02,99,273	51,54,000	1,09,35,818	2,63,89,091
Extension and farmers' training ..	4,50,368	35,07,926		39,58,294
Agricultural education ..	10,48,28,721	3,32,08,820		13,80,37,541
Agricultural engineering ..	7,32,042	14,23,178	59,86,631	81,41,851
Agricultural economics and statistics ..	10,49,048	3,186	13,24,404	23,76,638
Agricultural marketing and quality control ..	16,51,509	41,62,599	1,01,00,000	1,59,14,108
Horticulture ..	71,57,015	1,43,45,827		2,15,02,842
Other expenditure ..	20,01,827	12,02,089		32,03,916
	18,590			
Total (305) ..	17,11,82,539	8,13,15,692	6,46,87,621	31,72,04,442

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
I	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—contd.				
306. Minor Irrigation—				
Investigation and development of ground water resources ..	2,36,672	..	23,03,540	25,40,212
Tubewells ..	1,47,61,388	..	..	1,47,61,388
Lift Irrigation Schemes ..	27,99,02,266	..	..	27,99,02,266
Other expenditure ..	..	..	1,50,90,236	1,50,90,236
Total (306) ..	29,49,00,326	..	1,73,93,776	31,22,94,102
307. Soil and Water Conservation—				
Direction and Administration ..	5,14,494	..	..	5,14,494
Soil survey and testing ..	7,10,912	22,76,068	..	29,86,980
Education and training ..	2,29,248	3,06,257	..	5,35,505
Soil conservation schemes ..	2,54,50,550	1,90,85,904	14,24,356	4,59,60,810
Total (307) ..	2,69,05,204	2,16,68,229	14,24,356	4,99,97,789
309. Food—				
Procurement and Supply ..	5,418	3,00,368	..	3,05,786
Total (309) ..	5,418	3,00,368	..	3,05,786
310. Animal Husbandry—				
Direction and Administration ..	^{62,722} 38,90,044	16,881	..	39,69,647
Veterinary education and training ..	1,20,97,689	76,92,037	..	1,97,89,726
Veterinary services and Animal health ..	5,86,39,346	1,24,39,757	64,08,129	7,74,87,232
Investigation and statistics ..	2,00,392	4,81,829	21,067	7,03,288
Cattle development ..	2,83,67,169	74,53,833	16,48,065	3,74,69,067
Poultry development ..	37,73,716	36,54,956	10,00,000	84,28,672
Sheep and wool development ..	30,66,308	12,46,508	..	43,12,816

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
G. Economic Services—contd.				
(b) Agriculture and Allied Services—contd.				
310. Animal Husbandry—concl.				
Piggery development ..	10,42,883	13,77,850	..	24,20,733
Other livestock development ..	..	42,43,502	1,03,14,748	1,45,58,250
Fodder and feed development ..	6,40,815	44,52,506	..	50,93,321
Other expenditure ..	13,832	..	..	13,832
	62,722			
Total (310) ..	11,17,32,194	4,30,59,659	1,93,92,009	17,42,46,584
311. Dairy Development—				
Direction and Administration ..	6,71,265	..	..	6,71,265
Dairy development ..	35,85,133	22,91,151	..	58,76,284
Education and training ..	..	3,54,449	..	3,54,449
Total (311) ..	42,56,398	26,45,600	..	69,01,998
312. Fisheries—				
Direction and Administration ..	13,93,641	3,41,236	..	17,34,877
Research ..	1,68,617	..	..	1,68,617
Education and training ..	1,06,827	4,11,980	..	5,18,807
Inland fisheries ..	30,52,464	62,48,446	10,55,369	1,03,56,279
Other expenditure ..	6,842	4,24,452	..	4,31,294
Total (312) ..	47,28,391	74,26,114	10,55,369	1,32,09,874
313. Forest—				
	53,068			
Direction and Administration ..	1,58,07,448	..	..	1,58,60,516
Research ..	13,000	9,77,075	..	9,90,075
Education and training ..	1,41,414	..	1,99,992	3,41,406
Forest conservation and development ..	71,41,165	..	..	71,41,165
Survey of forest resources ..	19,999	2,10,451	..	2,30,450
Plantation schemes ..	2,37,972	5,54,62,604	2,64,48,435	8,21,49,011
Farm forestry ..	..	64,92,435	..	64,92,435
Forest produce ..	1,46,996	..	..	1,46,996
Communications and Buildings ..	5,41,989	..	..	5,41,989
Preservation of wild life ..	12,25,124	66,76,119	..	79,01,243
Nurseries ..	3,62,009	..	..	3,62,009
Other expenditure ..	4,59,999	..	..	4,59,999
	53,068			
Total (313) ..	2,60,97,115	6,98,18,684	2,66,48,427	12,26,17,294

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads 1	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
C. Economic Services—contd.				
(b) Agriculture and Allied Services—concl'd.				
314. Community Development—				
A: General—				
Direction and Administration ..	5,42,81,588	6,88,492	..	5,49,70,080
Training ..	5,36,393	8,70,139	..	14,06,532
Assistance to Panchayati Raj Institutions ..	..	6,70,97,223	..	6,70,97,223
Other expenditure ..	13,59,900	7,88,52,001	8,38,31,239	16,40,43,140
Total—A ..	5,61,77,881	14,75,07,855	8,38,31,239	28,75,16,975
C. Rural Works Programme—				
National Rural Employment Programme ..	..	2,10,56,065	2,10,56,064	4,21,12,129
Roads ..	9,81,000	..	..	9,81,000
Suspense ..	97,80,905	..	..	97,80,905
Other expenditure ..	1,22,331	..	..	1,22,331
Total—C ..	1,08,84,236	2,10,56,065	2,10,56,064	5,29,96,365
Total (314) ..	6,70,62,117	16,85,63,920	10,48,87,303	34,05,13,340
Total—(b) Agriculture and Allied Services ..	1,34,380 70,68,69,702	39,47,98,266	23,54,88,861	1,33,72,91,209

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.***

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>				
(c) Industry and Minerals—				
320. Industries—				
A. General—				
Direction and Administration ..	5,20,027	..	..	5,20,027
Other expenditure ..	..	19,45,819 5,98,63,126	..	6,18,08,945
Total—A ..	5,20,027	19,45,819 5,98,63,126	..	6,23,28,972
Total(320) ..	5,20,027	19,45,819 5,98,63,126	..	6,23,28,972
321. Village and Small Industries—				
Direction and Administration ..	1,45,79,138	22,011	3,86,473	1,49,87,622
Industrial Estates ..	1,34,782	..	..	1,34,782
Small Scale Industries ..	1,31,15,360	4,09,65,316	1,88,20,956	7,29,01,632
Handloom Industries ..	11,02,538	2,62,783	12,00,000	25,65,321
Handicraft Industries ..	31,96,309	..	..	31,96,309
Khadi Industries ..	28,55,000	..	..	28,55,000
Sericulture Industries ..	17,07,931	1,652	..	17,09,583
Total (321) ..	3,66,91,058	4,12,51,762	2,04,07,429	9,83,50,249
328. Mines and Minerals—				
B. Regulation and Development of Mines—				
Mineral exploration ..	7,168 19,52,167	2,53,028	..	22,12,363
Total(328) ..	7,168 19,52,167	2,53,028	..	22,12,363
Total—(c) Industry and Minerals	7,168 3,91,63,252	19,45,819 10,13,67,916	2,04,07,429	16,28,91,584
(d) Water and Power Development—				
331. Water and Power Development Services—				
A. Water Development—				
Technical control and supervision ..	1,06,17,602	..	..	1,06,17,602
Data collection ..	1,08,029	..	..	1,08,029
Research ..	7,26,548	43,16,412	..	50,42,960
Survey and Investigation ..	36,00,919	39,84,048	..	75,84,967
Total—A ..	1,50,53,098	83,00,460	..	2,33,53,558

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.***

Heads	Actuals ^{for} of 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>				
(d) Water and Power Development—<i>contd.</i>				
331. Water and Power Development Services—<i>concl.</i>				
Total (331)	1,50,53,098	83,00,460		2,33,53,558
332. Multipurpose River Projects—				
A. Bhakra Nangal Project—				
Unit No. 1 Bhakra Dam	2,65,38,617			2,65,38,617
Unit No. 2 Nangal Dam	2,94,098			2,94,098
Unit No. 3 Nangal Hydrel Channel	16,47,795			16,47,795
Unit No. 6 Bhakra Canals	4,34,38,789			4,34,38,789
Unit No. 7 Bist Doab Canal	1,03,59,249			1,03,59,249
Unit No. 8 Shah Nahar Feeder	27,52,801			27,52,801
Other expenditure	2,70,83,490			2,70,83,490
Total—A	11,21,14,839			11,21,14,839
B. Beas Dam Project—				
Unit No. 1 Beas-Sutlej Link	39,52,427			39,52,427
Unit No. 2 Beas Dam at Pong	1,52,86,115			1,52,86,115
Other expenditure	1,68,458			1,68,458
Total—B	1,94,07,000			1,94,07,000
Total (332)	13,15,21,839			13,15,21,839

STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*contd.*

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>				
(d) Water and Power Development—<i>contd.</i>				
333. Irrigation, Navigation, Drainage and Flood Control Projects—				
A. Irrigation Projects (Commercial)—				
Direction and Administration ..	25,16,980	..	..	25,16,980
Upper Bari Doab Canal ..	4,18,13,524	..	..	4,18,13,524
Sirhind Canal ..	6,32,25,208	..	..	6,32,25,208
Gurgaon Canal ..	18,518	..	..	18,518
Sutlej Yamuna Link Project ..	1,11,43,597	..	..	1,11,43,597
Banur Canal System ..	3,77,072	..	..	3,77,072
Sutlej Valley Project ..	1,37,70,380	..	..	1,37,70,380
Sirhind Feeder Project ..	44,58,114	..	..	44,58,114
Madhopur Beas Link ..	47,36,850	..	..	47,36,850
Lining of Channels ..	10,81,91,596	..	..	10,81,91,596
Shah Nahar Canal Project ..	1,99,20,032	..	..	1,99,20,032
Ghaggar Project ..	1,05,958	..	..	1,05,958
Harike Project ..	2,59,16,037	..	..	2,59,16,037
Utilisation of surplus Ravi-Beas Waters ..	53,00,749	..	..	53,00,749
Garhshankar Lift Irrigation Scheme ..	91,191	..	..	91,191
Canalisation of Navin and Mughali Kulhs ..	42,993	..	..	42,993
Running of Basantpur Canal ..	24,867	..	..	24,867
Providing Irrigation facilities to Punjab Area under S.Y.L. Project ..	25,36,197	..	..	25,36,197

**STATEMENT NO. 12 DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87				Total
	Non-Plan	Plan	Centrally Sponsored Schemes		
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
C. Economic Services—contd.					
(d) Water and Power Development—concl.					
333. Irrigation, Navigation, Drainage and Flood Control Projects—concl.					
A. Irrigation Projects (Commercial)—concl.					
Lohat Lift Irrigation Scheme ..	407	..	..	407
Garhi Lift Irrigation Scheme ..	57,675	..	..	57,675
Providing Irrigation facilities to erstwhile Malerkotla State ..	35,209	..	..	35,209
Other expenditure ..	25,67,848	..	..	25,67,848
Total—A ..	30,68,51,002	..	..	30,68,51,002
B. Irrigation Projects (Non-Commercial)—					
Other expenditure ..	62,20,265	..	..	62,20,265
Total—B ..	62,20,265	..	..	62,20,265
F. Drainage Projects (Non-Commercial)—					
Drainage Project ..	5,89,37,883	..	..	5,89,37,883
Total—F ..	5,89,37,883	..	..	5,89,37,883
G. Flood Control and anti-sea erosion Projects—					
Anti-water logging drainage and Flood Control Project ..	6,71,099	..	..	6,71,099
Total—G ..	6,71,099	..	..	6,71,099
Total (333) ..	37,26,80,249	..	..	37,26,80,249
Total—(d) Water and Power Development ..	51,92,55,186	83,00,460	..	52,75,55,646	

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—contd.				
(e) Transport and Communications—				
336. Civil Aviation—				
Direction and Administration	3,14,727	..	..	3,14,727
Training and education	14,99,935	6,00,000	..	20,99,935
Other expenditure	45,42,003	..	..	45,42,003
Total (336)	63,56,665	6,00,000	..	69,56,665
337. Roads and Bridges—				
Direction and Administration	6,88,38,395	..	..	6,88,38,395
State Highways	18,24,54,022	..	..	18,24,54,022
District and Other Roads	1,15,85,774	1,25,33,290	..	2,41,19,064
Railway safety works	54,12,632	..	..	54,12,632
Machinery and equipment	19,03,008	..	..	19,03,008
Suspense	97,91,587	..	..	97,91,587
Other expenditure	61,085	..	..	61,085
Total (337)	28,00,46,503	1,25,33,290	..	29,25,79,793
338. Road and Water Transport Services—				
A. Road Transport—				
Direction and Administration	7,05,51,269	..	..	7,05,51,269
Training and Research	1,24,707	..	..	1,24,707
Government Transport Services—				
Working expenses	32,92,548 65,92,23,013	..	..	66,25,15,561
Other expenditure	14,49,393	..	..	14,49,393
Total (338)	32,92,548 73,13,48,382	..	..	73,46,40,930

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*concl.d.***

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Economic Services—<i>concl.d.</i>				
(e) Transport and Communications—<i>concl.d.</i>				
339. Tourism—				
Direction and Administration ..	3,67,466	..	..	3,67,466
Tourist information and publicity ..	4,87,534	..	..	4,87,534
Total (339) ..	8,55,000	..	..	8,55,000
Total—(e) Transport and Communications ..	32,92,548 1,01,86,06,550	1,31,33,290	..	1,03,50,32,388
Total—C. Economic Services ..	34,34,096 2,36,43,08,896	19,45,819 53,55,91,792	26,50,15,690	3,17,02,96,293
D. Grants-in-aid and Contributions—				
363. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions—				
Land Revenue ..	45,00,000	..	..	45,00,000
Other miscellaneous compensations and assignments ..	9,85,72,722	..	..	9,85,72,722
Total (363) ..	10,30,72,722	..	..	10,30,72,722
Total—D. Grants-in-aid and Contributions ..	10,30,72,722	..	..	10,30,72,722
TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT) ..	1,80,79,57,221 8,74,67,19,143	19,45,819 86,67,13,991	59,75,41,278	12,02,08,77,452

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS— contd.**

Heads 1	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)—(+)				
A. Capital Account of General Services—				
459. Capital Outlay on Public Works	15,01,918			
	15,59,995	4,50,57,662	..	4,81,19,575
465. Capital Outlay on other Administrative Services	7,04,962	2,32,988	..	9,37,950
Total—A. Capital Account of General Services	15,01,918	4,52,90,650	..	4,90,57,525
B. Capital Account of Social and Community Services—				
477. Capital Outlay on Education, Art and Culture	..	5,76,93,272	..	5,76,93,272
479. Capital Outlay on Scientific Services and Research	..	94,99,000	..	94,99,000
480. Capital Outlay on Medical	21,44,590	4,57,98,130	..	4,79,42,720
481. Capital Outlay on Family Welfare	..	..	1,87,49,278	1,87,49,278
482. Capital Outlay on Public Health, Sanitation and Water Supply	..	—51,057(*)	..	—51,057
483. Capital Outlay on Housing	..	5,73,33,253	..	5,73,33,253
484. Capital Outlay on Urban Development	—5,23,50,862(*)	7,91,42,563	..	2,67,91,701
488. Capital Outlay on Social Security and Welfare	..	1,15,65,874	24,50,000	1,40,15,874
495. Capital Outlay on other Social and Community Services	23,44,292	52,03,913	..	75,48,205
Total—B. Capital Account of Social and Community Services	21,44,590	26,61,84,948	2,11,99,278	23,95,22,246
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
498. Capital Outlay on Co-operation	—36,50,000(*)	9,25,75,929	5,39,67,095	14,28,93,024
504. Capital Outlay on other General Economic Services	..	1,00,533	..	1,00,533
Total—(a) Capital Account of General Economic Services	—36,50,000	9,26,76,462	5,39,67,095	14,29,93,557

(+) Details by minor heads and schemes are given in statement no. 13.

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—contd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.				
(b) Capital Account of Agriculture and Allied Services—				
505. Capital Outlay on Agriculture		—1,31,00,571(*)	..	—1,31,00,571
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development		84,55,251	..	84,55,251
509. Capital Outlay on Food	—1,58,04,33,664(*)	..	..	—1,58,04,33,664
510. Capital Outlay on Animal Husbandry .. .. .	..	57,18,181	..	57,18,181
511. Capital Outlay on Dairy Development .. .. .	..	13,77,480	..	13,77,480
512. Capital Outlay on Fisheries .. .. .	..	38,12,811	..	38,12,811
513. Capital Outlay on Forests .. .. .	..	14,70,094	..	14,70,094
515. Investments in Agricultural Financial Institutions .. .. .	..	1,75,00,000	..	1,75,00,000
Total—(b) Capital Account of Agriculture and Allied Services	—1,58,04,33,664	2,52,33,246	..	—1,55,52,00,418
(c) Capital Account of Industry and Minerals—				
520. Capital Outlay on Industrial Research and Development .. .. .	..	11,00,49,775	..	11,00,49,775
521. Capital Outlay on Village and Small Industries	—2,28,141(*)	1,44,07,659	..	1,41,79,518
525. Capital Outlay on Telecommunication and Electronics Industries .. .. .	..	40,00,000	..	40,00,000
Total—(c) Capital Account of Industry and Minerals	—2,28,141	12,84,57,434	..	12,82,29,293

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—concl'd.**

Heads	Actuals for 1986-87			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—concl'd.				
(d) Capital Account of Water and Power Development—				
532. Capital Outlay on Multipurpose River Projects	11,47,35,393	.. 11,47,35,393
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	58,02,84,565	.. 58,02,84,565
534. Capital Outlay on Power Projects	5,00,00,000	.. 5,00,00,000
Total—(d) Capital Account of Water and Power Development	74,50,19,958	.. 74,50,19,958
(e) Capital Account of Transport and Communications—				
536. Capital Outlay on Civil Aviation	9,53,287	.. 9,53,287
537. Capital Outlay on Roads and Bridges	..	6,18,12,078	14,99,07,234	.. 21,17,19,312
538. Capital Outlay on Road and Water Transport Services	7,11,71,371	.. 7,11,71,371
544. Capital Outlay on other Transport and Communication Services	25,90,880	.. 24,64,000 50,54,880
Total—(e) Capital Account of Transport and Communications	..	6,18,12,078	22,46,22,772	.. 24,64,000 28,88,98,850
Total—C. Capital Account of Economic Services	..	—1,52,24,99,727	1,21,60,09,872	.. 5,64,31,095 —25,00,58,760
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT)	..	36,46,588	—1,57,02,41,340	1,52,74,85,470 7,76,30,373 3,85,21,011
TOTAL EXPENDITURE	..	1,81,16,03,729	7,17,64,77,803	19,45,819 2,39,41,99,461 67,51,71,651 12,05,93,98,463

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	2	
	Rs.	
A. Capital Account of General Services—		
459. Capital Outlay on Public Works—		
Direction and Administration	..	15,01,918 15,59,995
Acquisition of Land
Construction—		
(i) Construction of Punjab Bhavan at New Delhi
(ii) Construction of District Administrative Complex at Ludhiana
(iii) Construction of New Central Jail (Sudhar Ghar) at Ludhiana
(iv) Construction of Additional Component, New Jail, Ludhiana
(v) Construction of Cubical for N.G.O. and O.R.S. in P.T.C., Phillaur
(vi) Construction of District Administration Complex at Jalandhar Phase-II
(vii) Other Works each costing Rs. 50 lakhs and less
Total— Construction
Machinery and equipment
Other expenditure
Total (459)	..	15,01,918 15,59,995
465. Capital Outlay on Other Administrative Services—		
Stationery and Printing	..	7,04,962
Total (465)	..	7,04,962
Total—A. Capital Account of General Services	..	15,01,918 22,64,957
B. Capital Account of Social and Community Services—		
477. Capital Outlay on Education, Art and Culture—		
Primary education
Secondary education

EXPENDITURE DURING AND TO END OF 1986-87

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
11,48,805	..	42,10,718	3,20,84,944
2,71,092	..	2,71,092	17,81,384
..	45,72,800
..	72,16,335
9,97,493	..	9,97,493	1,32,82,480
-7,457 (*)	..	-7,457	33,53,560
..	10,93,316
10,04,682	..	10,04,682	10,04,682
4,15,28,098	..	4,15,28,098	33,40,03,911
4,35,22,816	..	4,35,22,816	36,45,27,084
1,14,949	..	1,14,949	19,22,004
..	4,34,49,275
4,50,57,662	..	4,81,19,575	44,37,64,691
2,32,988	..	9,37,950	1,27,24,332
2,32,988	..	9,37,950	1,27,24,332
4,52,90,650	..	4,90,57,525	45,64,89,023
31,26,440	..	31,26,440	5,79,86,941
2,23,67,135	..	2,23,67,135	7,09,50,074

(*) Minus expenditure is due to write-back of expenditure of previous year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
B. Capital Account of Social and Community Services—contd.		
477. Capital Outlay on Education, Art and Culture—concl'd.		
Pre-University education
University and other Higher education
Technical education
Sports and youth welfare
Other expenditure
Total (477)
479. Capital Outlay on Scientific Services and Research—		
D. Other Scientific Services and Research—		
Other Services
Non-Conventional Energy Sources
Meteorology
Total (479)
480. Capital Outlay on Medical—		
A. Allopathy—		
Medical Relief—		
(i) Construction of O.P.D. Block at New Medical Enclave, Amritsar
(ii) Construction of Operation Theatre in 500 bedded Hospital, Amritsar
(iii) Construction of 50 bedded Hospital at Fatehgarh Sahib
(iv) Other schemes each costing Rs. 50 lakhs and less	..	21,44,590
Total—Medical Relief	..	21,44,590
Medical Education—		
(i) Construction of O.P.D. Block in Guru Gobind Singh Medical College, Faridkot
(ii) Construction of Boys and Girls Hostel in Guru Gobind Singh Medical College, Faridkot
(iii) Construction of Nurses Unit in Guru Gobind Singh Medical College, Faridkot
(iv) Construction of Boys Hostel
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Medical Education
Other expenditure
Total—A	..	21,44,590

EXPENDITURE DURING AND TO END OF 1986-87—contd.

during 1986-87			Expenditure to end of 1986-87	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
66,563	..	66,563	94,26,631	
..	2,83,74,030	
3,13,18,239	..	3,13,18,239	6,05,71,402	
..	12,51,690	
8,14,895	..	8,14,895	10,47,38,705	
5,76,93,272	..	5,76,93,272	33,32,99,473	
54,00,000	..	54,00,000	66,08,994	
40,99,000	..	40,99,000	53,07,000	
..	14,00,000	
94,99,000	..	94,99,000	1,33,15,994	
..	1,70,92,252	
..	55,99,425	
10,37,700	..	10,37,700	24,63,352	
4,27,47,592	..	4,48,92,182	22,94,55,089	
4,37,85,292	..	4,59,29,882	25,46,10,118	
..	1,38,24,042	
..	13,90,917	
..	8,243	
..	5,60,912	
8,45,975	..	8,45,975	1,66,88,003	
8,45,975	..	8,45,975	3,24,72,117	
..	14,44,66,908	
4,46,31,267	..	4,67,75,857	43,15,49,143	

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

B. Capital Account of Social and Community Services—contd.**480. Capital Outlay on Medical—concl'd.****B. Other Systems of Medicine—**

Ayurvedic

.. ..

Other systems

.. ..

Total—B

.. ..

Total (480)

.. 21,44,590

481. Capital Outlay on Family Welfare—

Welfare Centres

.. ..

Services and supplies

.. ..

Other expenditure

.. ..

Total (481)

.. ..

482. Capital Outlay on Public Health, Sanitation and Water Supply—

Public health and sanitation programmes

.. ..

Sewerage schemes

.. ..

Urban water supply programmes—

(i) Investments in Punjab Water Supply and Sewerage Board

.. ..

(ii) Other schemes each costing Rs. 50 lakhs and less

.. ..

Total—Urban water supply programmes

.. ..

Rural water supply programmes

.. ..

Other programmes

.. ..

Total (482)

.. ..

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87			Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
11,66,863	..	11,66,863	16,62,110
..	59,440
11,66,863	..	11,66,863	17,21,550
4,57,98,130	..	4,79,42,720	43,32,70,693
..	2,04,56,963
..	1,87,49,278	1,87,49,278	12,23,38,394
..	4,63,452
..	1,87,49,278	1,87,49,278	14,32,58,809
..	1,69,471
..	35,32,596
..	3,25,00,000
..	40,83,645
..	3,65,83,645
..	2,64,389
-51,057*	..	-51,057	99,22,050
-51,057	..	-51,057	5,04,72,151

*Minus expenditure during the year represents write-back of expenditure of previous year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	2	
	Rs.	
B. Capital Account of Social and Community Services—contd.		
483. Capital Outlay on Housing—		
A. Government Residential Buildings—		
Direction and Administration
Construction
Machinery and equipment
Other expenditure
Police Housing Scheme
Printing and Stationery Department staff quarters
Urban Housing Scheme
Rural Housing Scheme
Construction of Government accommodation for Government employees at Chandigarh
Construction of houses for Government employees at focal point
Total—A
B. Other Housing Schemes—		
Subsidised Industrial Housing Scheme
House sites for landless workers in rural areas
Construction of houses for Harijans, Weaker sections of society etc.
Construction and allotment of free L.I.G. Houses to migrant widows and destitutes
Financial Assistance to Housing Development Board for construction and allotment of L.I.G. Houses to migrant families on concessional terms
Total—B
Total (483)
484. Capital Outlay on Urban Development—		
A. General—		
Buildings—		
(i) Development of Sector 63 at S.A.S. Nagar
(ii) Development of Sector 64 (Phase IX) at S.A.S. Nagar
(iii) Development of Urban Estates, Dugri, Phase-I
(iv) Construction of Urban Estate, Phase-II, Patiala
(v) Construction of Urban Estate, Sector 38, Jamalpur
(vi) Construction of Urban Estate, Sector 39, Jamalpur
(vii) Other works each costing Rs. 50 lakhs and less	..	—5,23,50,862*
Total—Buildings	..	—5,23,50,862
Suspense
Other expenditure
Total (484)	..	—5,23,50,862*

*Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87			Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	58,33,163
..	7,64,637
..	7,81,795
..	3,16,26,467
2,94,91,056	..	2,94,91,056	19,57,48,831
..	21,66,800
1,13,19,895	..	1,13,19,895	12,20,32,204
12,302	..	12,302	2,44,28,910
40,94,000	..	40,94,000	5,44,29,000
18,80,000	..	18,80,000	2,63,35,000
4,67,97,253	..	4,67,97,253	46,41,46,807
28,60,000	..	28,60,000	3,06,89,733
..	3,88,37,907
..	70,00,000
64,58,000	..	64,58,000	64,58,000
12,18,000	..	12,18,000	12,18,000
1,05,36,000	..	1,05,36,000	8,42,03,640
5,73,33,253	..	5,73,33,253	54,83,50,447
1,05,275	..	1,05,275	63,82,376
1,02,322	..	1,02,322	42,39,795
..	33,44,675
12,30,651	..	12,30,651	51,38,384
..	14,92,329
..	19,20,707
7,74,50,780	..	2,50,99,918	4,67,04,527
7,88,89,028	..	2,65,38,166	6,92,22,793
2,53,535	..	2,53,535	11,34,462
..	23,00,00,693
7,91,42,563	..	2,67,91,701	30,03,57,948

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure Non-Plan
1	2 Rs.
B. Capital Account of Social and Community Services— contd.	
485. Capital Outlay on Information and Publicity—	
Information and Publicity
Total (485)
488. Capital Outlay on Social Security and Welfare—	
D. Other Rehabilitation Schemes—	
Other expenditure
Total—D
E. Other Social Security and Welfare Programmes—	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
Social Security and Welfare—	
(i) Investments in Punjab State Women and Child Welfare Corporation
(ii) Investments in Punjab State Ex-Servicemen Corporation
(iii) Welfare of the poor and destitute
(iv) Education and welfare of handicapped
(v) Other schemes each costing Rs. 50 lakhs and less
Total—Social Security and Welfare
Other expenditure
Total—E
Total (488)

EXPENDITURE DURING AND TO END OF 1986-87— contd.

during 1986-87			Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	2,90,887
..	..	..	2,90,887
..	..	..	13,86,048
..	..	..	13,86,048
52,00,000	24,50,000	76,50,000	17,40,00,000
10,00,000	..	10,00,000	5,66,00,000
..	..	..	20,80,625
62,00,000	24,50,000	86,50,000	23,26,80,625
25,00,000	..	25,00,000	1,63,00,000
..	..	..	1,33,00,000
..	..	..	5,04,225
..	..	..	1,75,434
1,877	..	1,877	19,39,523
25,01,877	..	25,01,877	3,22,19,182
28,63,997	..	28,63,997	45,36,717
1,15,65,874	24,50,000	1,40,15,874	26,94,36,524
1,15,65,874	24,50,000	1,40,15,874	27,08,22,572

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
		Non-Plan
1		2
		Rs.
B. Capital Account of Social and Community Services—concl'd.		
495. Capital Outlay on other Social and Community Services—		
Zoological and Public Gardens
Labour
Employment—		
(i) Works Centre Scheme	..	23,44,292
(ii) Other schemes each costing Rs. 50 lakhs and less
Total—Employment	..	23,44,292
Other expenditure
Total (495)	..	23,44,292
Total—B. Capital Account of Social and Community Services	..	21,44,590 —5,00,06,570(*)

C. Capital Account of Economic Services—**(a) Capital Account of General Economic Services—****498. Capital Outlay on Co-operation—**

Credit co-operatives	..	..
Housing co-operatives	..	..
Labour co-operatives	..	..
Farming co-operatives	..	..
Warehousing and Marketing co-operatives	..	..
Processing co-operatives	..	..
Dairy co-operatives	..	..
Co-operative sugar mills	..	..
Co-operative spinning mills	..	..
Industrial co-operatives	..	..

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	44,842
52,03,913	..	52,03,913	1,59,64,806
..	..	23,44,292	2,18,70,118
..	..	..	1,47,73,345
..	..	23,44,292	3,66,43,463
..	..	..	1,34,202
52,03,913	..	75,48,205	5,27,87,313
26,61,84,948	2,11,99,278	23,95,22,246	2,14,62,26,287
-1,69,09,359(*)	..	-1,69,09,359	21,37,58,150
40,00,000	..	40,00,000	2,59,86,407
..	..	..	2,64,084
..	..	..	4,17,719
1,08,92,460	2,96,11,595	4,05,04,055	17,10,30,499
1,65,00,000	18,80,500	1,83,80,500	27,18,97,193
23,40,000	..	23,40,000	2,90,99,587
6,23,00,000	1,86,75,000	8,09,75,000	23,56,75,000
1,16,00,000	20,00,000	1,36,00,000	2,53,00,000
9,95,528	15,00,000	24,95,528	4,34,13,062

(*) Minus expenditure is due to the excess of receipts over expenditure during the year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—<i>contd.</i>		
(a) Capital Account of General Economic Services—<i>concl'd.</i>		
498. Capital Outlay on Co-operation—<i>concl'd.</i>		
Consumer co-operatives
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—36,50,000*
Net Expenditure	..	—36,50,000
2. Other schemes not in the nature of State Trading Schemes
Total—Other co-operatives	..	—36,50,000
Total (498)	..	—36,50,000
500. Investments in General Financial and Trading Institutions—		
Investments in General Financial Institutions—		
(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh
(ii) Punjab State Civil Supplies Corporation, Chandigarh
Total (500)
504. Capital Outlay on other General Economic Services—		
Land ceilings
Other expenditure
Total (504)
Total—(a) Capital Account of General Economic Services	..	—36,50,000

*Minus expenditure is due to the excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,57,300	3,00,000	7,57,300	4,13,80,171
..	..	..	2,98,35,55,805
..	..	-36,50,000	-3,02,65,85,224*
..	..	-36,50,000	-4,30,29,419*
4,00,000	..	4,00,000	82,85,653
4,00,000	..	-32,50,000	-3,47,43,766
9,25,75,929	5,39,67,095	14,28,93,024	1,02,34,78,106
..	..	..	3,12,00,000
..	..	..	1,00,00,000
..	..	..	4,12,00,000
..	..	..	2,083
1,00,533	..	1,00,533	7,05,701
1,00,533	..	1,00,533	7,07,784
9,26,76,462	5,39,67,095	14,29,93,557	1,06,53,85,890

* The progressive minus expenditure is due to the cumulative effect of excess of recoveries over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—contd.	
(b) Capital Account of Agriculture and Allied Services—	
505. Capital Outlay on Agriculture—	
Seeds
Manures and fertilizers
Plant protection
Agricultural engineering
Storage and warehousing
Marketing
Horticulture
Other expenditure—	
(i) Investments in Punjab State Seeds Corporation Ltd., Chandigarh
(ii) Other schemes each costing Rs. 50 lakhs and less
Total—Other expenditure
Total (505)
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Tube-wells under Technical Co-operation Assistance Scheme
(ii) Installation of 108 deep tube-wells in Mahilpur Block, Hoshiarpur District
(iii) Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts
(iv) Installation of 96 tube-wells in Shahkot Block of Jalandhar District
(v) Integrated utilisation of water resources

EXPENDITURE DURING AND TO END OF 1986-87—contd.

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	—4,12,760@
..	4
—1,81,47,505*	..	—1,81,47,505	—8,45,38,614**
..	3,42,140
..	10,00,000
19,588	..	19,588	—14,16,24,426**
..	381
50,00,000	..	50,00,000	3,20,00,000
27,346	..	27,346	3,57,948
50,27,346	..	50,27,346	3,23,57,948
—1,31,00,571	..	—1,31,00,571	—19,28,75,327
..	6,85,36,797
..	3,05,74,664
..	2,69,17,334
..	65,25,560
42,55,251	..	42,55,251	72,66,172

*Minus expenditure is due to the excess of receipts over expenditure during the year.

**The progressive minus expenditure is due to the cumulative effect of excess of receipts over expenditure.

@Progressive minus expenditure represents excess of recoveries over the capital expenditure on the scheme for "Mechanised Nucleus seed farm",

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—contd.		
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.		
Minor Irrigation—concl'd.
(vi) Water Resources Investigation Scheme
(vii) Construction of Ghats in Irrigation Channels
(viii) Punjab State Tubewell Corporation, Chandigarh
(ix) Other schemes each costing Rs. 50 lakhs and less
Total—Minor Irrigation
Soil Conservation Schemes—
(i) Soil Conservation and Land Reclamation Scheme
(ii) Other schemes each costing Rs. 50 lakhs and less
Total—Soil Conservation Schemes
Total (506)
509. Capital Outlay on Food—		
Procurement and Supply—
(i) Provincial Reserve Food Scheme—
Gross expenditure	..	3,65,43,02,800
Deduct—Receipts and Recoveries on Capital Account	..	—5,23,47,36,464
Net expenditure	..	—1,58,04,33,664*
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Procurement and Supply	..	—1,58,04,33,664
Other expenditure
Total (509)	..	—1,58,04,33,664

*Minus expenditure is due to excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87			Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,55,16,500
..	66,80,736
42,00,000	..	42,00,000	27,55,42,629
..	85,27,038
84,55,251	..	84,55,251	45,60,87,430
..	81,65,147
..	10,33,351
..	91,98,498
84,55,251	..	84,55,251	46,52,85,928
..	..	3,65,43,02,800	42,37,10,72,249
..	..	—5,23,47,36,464	—41,70,42,78,867
..	..	—1,58,04,33,664	66,67,93,382
..	2,73,00,000
..	31,89,470
..	..	—1,58,04,33,664	69,72,82,852
..	26,02,472
..	..	—1,58,04,33,664	69,98,85,324

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—concl.		
510. Capital Outlay on Animal Husbandry—		
Veterinary education and training
Veterinary services and animal health
Cattle development
Poultry development
Sheep and wool development
Piggery development
Other livestock development
Fodder and feed development
Other expenditure
Total (510)
511. Capital Outlay on Dairy Development—		
Dairy Development—		
(i) Investments in Punjab Dairy Development Corporation, Chandigarh
(ii) Other schemes each costing Rs. 50 lakhs and less
Total (511)
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)
513. Capital Outlay on Forests—		
Other expenditure
Communications and Buildings
Total (513)
515. Investments in Agricultural Financial Institutions—		
Investments in Public undertakings—		
(i) Land Development and Reclamation Corporation, Chandigarh
(ii) Punjab State Warehousing Corporation, Chandigarh
(iii) Punjab Agro-Industries Corporation, Chandigarh
(iv) Punjab State Horticulture Corporation, Chandigarh
Other Investments—		
Agricultural Financial Institutions—Regional Rural Banks
Total (515)
Total—(b) Capital Account of Agriculture and Allied Services	..	—1,58,04,33,664*

*Minus expenditure is due to excess of receipts over expenditure during the year.

EXPENDITURE DURING AND TO END OF 1986-87—contd.

during 1986-87				Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
10,98,369	..	10,98,369	11,24,605	
42,70,538	..	42,70,538	1,26,52,323	
1,66,064	..	1,66,064	59,93,465	
..	68,35,268	
1,80,297	..	1,80,297	6,00,753	
2,913	..	2,913	15,59,729	
..	4,599	
..	9,00,000	
..	3,37,27,921	
57,18,181	..	57,18,181	6,33,98,663	
..	5,29,46,724	
13,77,480	..	13,77,480	2,02,49,310	
13,77,480	..	13,77,480	7,31,96,034	
..	78,62,459	
38,12,811	..	38,12,811	2,01,80,306	
38,12,811	..	38,12,811	2,80,42,765	
9,69,561	..	9,69,561	34,69,561	
5,00,533	..	5,00,533	5,00,533	
14,70,094	..	14,70,094	39,70,094	
..	1,84,40,784	
25,00,000	..	25,00,000	3,37,34,000	
1,50,00,000	..	1,50,00,000	5,71,00,000	
..	21,99,000	
..	18,75,000	
1,75,00,000	..	1,75,00,000	11,33,48,784	
2,52,33,246	..	1,55,52,00,418	1,25,42,52,265	

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
		Non-Plan
1		2
		Rs.
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—		
520. Capital Outlay on Industrial Research and Development—		
Education, research and training		..
Other expenditure—		..
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh		..
(ii) Investments in Punjab Film and News Corporation, Chandigarh		..
(iii) Investments in Punjab Financial Corporation, Chandigarh		..
(iv) Investments in Goindwal Industrial and Investment Corporation		..
(v) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh		..
(vi) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh		..
(vii) Acquisition of land for focal growth point		..
(viii) Other schemes each costing Rs. 50 lakhs and less		..
Total (520)		..
521. Capital Outlay on Village and Small Industries—		
Industrial Estates		..
Small Scale Industries—		..
(i) Investments in Punjab State Small Industries Corporation, Chandigarh		..
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh		..
(iii) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh		..
(iv) Investments in Punjab State Leather Development Corporation, Chandigarh		..
(v) Investments in Bharat Steel Tubes Ltd., New Delhi		..
(vi) Construction of New Quality Marketing Centre and Tool Room at Ludhiana		..
(vii) Other schemes each costing Rs. 50 lakhs and less		.. —2,28,141*
Total—Small Scale Industries		.. —2,28,141
Handloom Industries—		..
Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh		..
Sericulture Industries		..
Other Village Industries		..
Other expenditure		..
Total (521)		.. —2,28,141

*Minus expenditure is due to excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1986-87—contd.
 during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	8,105
5,00,00,000	..	5,00,00,000	45,71,50,000
5,00,000	..	5,00,000	1,23,22,000
1,45,00,000	..	1,45,00,000	5,79,00,000
50,000	..	50,000	3,69,45,000
..	5,00,000
..	8,00,000
4,49,99,775	..	4,49,99,775	6,46,03,030
..	2,65,51,197
11,00,49,775	..	11,00,49,775	65,67,79,332
—5,36,413*	..	—5,36,413	9,13,57,619
..	4,02,56,000
..	1,03,00,000
25,00,000	..	25,00,000	2,41,00,000
80,00,000	..	80,00,000	2,16,90,000
..	15,39,500
..	63,74,521
43,94,072	..	41,65,931	10,30,04,546
1,48,94,072	..	1,46,65,931	20,72,64,567
50,000	..	50,000	2,36,50,000
..	2,62,641
..	20,00,000
..	10,52,54,396
1,44,07,659	..	1,41,79,518	42,97,89,223

*Minus expenditure is due to excess of receipts over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	2	
	Rs.	
C. Capital Account of Economic Services—<i>contd.</i>		
(c) Capital Account of Industry and Minerals—<i>concl'd.</i>		
522. Capital Outlay on Machinery and Engineering Industries—		
Light Engineering Industries—Investments	..	..
Total (522)	..	..
525. Capital Outlay on Telecommunication and Electronics Industries—		
Electronics—		
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	..
Other expenditure—		
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	..
Total (525)	..	..
526. Capital Outlay on Consumer Industries—		
Sugar—Investments	..	..
Textile—Investments	..	..
Cement—Investments	..	..
Paper—Investments	..	..
Other Industries—Investments	..	..
Total (526)	..	..
529. Capital outlay on Other Industries—		
Other Industries—		
Investments	..	..
Total (529)	..	..
Total—(c) Capital Account of Industry and Minerals	..	—2,28,141*
(d) Capital Account of Water and Power Development—		
531. Capital Outlay on Water and Power Development Services—		
Other expenditure—		
National Projects Construction Corporation Ltd., New Delhi	..	..
Total (531)	..	..

*Minus expenditure is due to excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1986-87—contd.

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	2,35,099
..	2,35,099
40,00,000	..	40,00,000	3,00,00,000
..	1,55,00,000
40,00,000	..	40,00,000	4,55,00,000
..	10,96,800
..	10,96,800
..	1,44,672
..	5,48,400
..	47,420
..	29,34,092
..	54,24,080
..	54,24,080
12,84,57,434	..	12,82,29,293	1,14,06,61,826
..	5,48,000
..	5,48,000

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(d) Capital Account of Water and Power Development—contd.		
532. Capital Outlay on Multipurpose River Projects—		
Bhakra-Nangal Project—		
Other expenditure		
Advances to other Governments and agencies for common works		
<i>Deduct—</i> Advances recovered from other Governments and agencies for common works		
Unit No. 1 Bhakra Dam		
Unit No. 2 Nangal Dam		
Unit No. 3 Nangal Hydrel Channel		
Unit No. 4 Nangal Power Plant		
Unit No. 5 (a) Remodelling of Ropar Head Works		
Unit No. 5 (b) Remodelling of Sirhind Canal		
Unit No. 6 Bhakra Canals		
Unit No. 7 Bist Doab Canal		
Unit No. 1(a) Bhakra Left Bank Power Plant		
Unit No. 1(b) Bhakra Right Bank Power Plant		
Total—Bhakra-Nangal Project		
Beas Dam Project—		
Irrigation Branch Portion—		
Other expenditure		
Advances to other Governments and agencies for common works		
<i>Deduct—</i> Advances recovered from other Governments and agencies for common works		
Unit No. 1 Beas-Sutlej Link		
Unit No. 2 Beas Dam at Pong		
Beas Transmission Lines		
Total—Beas Dam Project		

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87			Expenditure to end of 1986-87
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	32,73,39,527
..	6,72,52,811
-42,97,326	..	-42,97,326	-10,93,14,096
68,80,083	..	68,80,083	32,92,93,565
..	90,82,256
-21	..	-21	2,94,88,750
..	14,270
..	1,19,38,266
..	4,81,37,934
..	26,66,23,526
..	4,61,46,891
..	77,21,977
..	43,44,292
25,82,736	..	25,82,736	1,03,80,69,969
..	1,31,678
-82,81,000*	..	-82,81,000	2,84,80,37,630
93,56,128	..	93,56,128	-2,83,86,64,727
-5,00,921*	..	-5,00,921	43,08,38,650
-10,86,641*	..	-10,86,641	33,64,49,057
..	5,59,26,800
-5,12,434	..	-5,12,434	83,27,19,088

*Minus expenditure is due to excess of receipts over expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure Non-Plan
1	2 Rs.
C. Capital Account of Economic Services—contd.	
(i) Capital Account of Water and Power Development—contd.	
532. Capital Outlay on Multipurpose River Projects—concl'd.	
Thein Dam—	
Thein Dam
Dholbaha Check Dam—	
Dholbaha Check Dam
Shah Nahar Weir Project—	
Construction of Weir for Shah Nahar
Shahpur Kandi Project—	
Shahpur Kandi Barrage
Low Dam in Kandi Area—	
Low Dam in Kandi Area
Special Repair to Bhakra Main Line necessitated by breaches—	
Special Repair of Bhakra Main Line
Total (532)
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Upper Bari Doab Canal
Sirhind Canal
Sirhind Feeder Project
Sutlej Valley Project
Madhopur Beas Link
Utilisation of Surplus Ravi-Beas Waters
Shah Nahar Canal Project
Harike Project

EXPENDITURE DURING AND TO END OF 1986-87— contd.

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to and of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,37,16,076	..	4,37,16,076	1,31,03,60,214
2,69,79,386	..	2,69,79,386	12,52,02,889
76,33,787	..	76,33,787	30,11,36,008
5,29,408	..	5,29,408	19,39,761
3,40,82,384	..	3,40,82,384	9,28,17,724
-2,75,950*	..	-2,75,950	3,89,76,304(**)
11,47,35,393		11,47,35,393	3,74,12,21,957
30,23,980	..	30,23,980	10,27,30,049
50,03,257	..	50,03,257	10,53,56,294
..	6,36,87,340
..	3,01,41,397
..	3,61,12,633
87,32,624	..	87,32,624	8,00,91,305
2,78,72,194	..	2,78,72,194	27,92,77,662
..	10,84,27,346 (@)

(**) An amount of Rs. 53,32,60,939 on account of Bhakra-Nangal Project is to be transferred *proforma* to Haryana State as a result of allocation of balances between Punjab and Haryana on the re-organisation of the State on 1st November 1966. Acceptance is awaited.

(@) Includes Rs. 2,36,17,315 on account of interest on capital.

* Minus expenditure is due to excess of receipts over expenditure during the year.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(d) Capital Account of Water and Power Development—concl'd.		
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.		
A. Irrigation Projects—Commercial—concl'd.		
Lining of channels
Banur Canal System
Government Central Workshop
Ghaggar Project
Gurgaon Canal
Garhshankar Lift Irrigation Scheme
Garhi Lift Irrigation Scheme
Lohat Lift Irrigation Scheme
Providing Irrigation facilities to Punjab Area under S.Y.L. Project
Sutlej Yamuna Link Project
Canalisation of Navin and Mughali Kuhls
Other expenditure
Running of Basantpur Canal
Providing Irrigation facilities to erstwhile Malerkotla State
Total—A
B. Irrigation Projects—Non-Commercial—		
Survey and preparation of Irrigation Schemes under Five Year Plans
Other expenditure
Total—B
F. Drainage Projects—Non-Commercial—		
Drainage Project
Total—F
G. Flood Control and anti-sea erosion Projects—		
Anti-waterlogging, drainage and flood control project
Total—G
Total (533)
534. Capital Outlay on Power Projects—		
A. Hydro-Electric Schemes—		
Investments in share capital of Punjab State Electricity Board
Total—(d) Capital Account of Water and Power Development

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
20,63,93,519	..	20,63,93,519	1,64,87,90,984
..	3,07,976
..	-2,54,23,864(*)
..	15,13,679
..	2,64,543
..	13,02,727
..	8,23,935
..	5,808
4,95,12,398	..	4,95,12,398	6,09,87,592
13,76,00,352	..	13,76,00,352	22,79,94,416
4,99,388	..	4,99,388	8,63,877
34,93,577	..	34,93,577	3,84,30,330
7,10,486	..	7,10,486	7,10,486
10,05,979	..	10,05,979	10,05,979
44,38,47,754	..	44,38,47,754	2,76,34,02,494
..	25,76,029
..	4,81,037
..	30,57,066
9,09,80,150	..	9,09,80,150	1,01,18,26,037
9,09,80,150	..	9,09,80,150	1,01,18,26,037
4,54,56,661	..	4,54,56,661	47,72,02,938
4,54,56,661	..	4,54,56,661	47,72,02,938
58,02,84,565	..	58,02,84,565	4,25,54,88,535
5,00,00,000	..	5,00,00,000	5,00,00,000
74,50,19,958	..	74,50,19,958	8,04,72,58,492

(*) Progressive minus expenditure is partly due to non-adjustment of account (minus Rs. 70,29,834) under the head "Suspense" consequent upon transfer of the Workshop to Railways and partly due to amount (minus Rs. 3,13,41,492) appearing against the sub-head "Deduct—Receipts and Recoveries on Capital Account."

STATEMENT NO. 13— DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—		
536. Capital Outlay on Civil Aviation—		
Aerodromes and air route services
Machinery and equipment
Other expenditure
Total (536)
537. Capital Outlay on Roads and Bridges—		
Direction and Administration	..	9,475
Strategic and border roads—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road
(3) Extension of Pathankot By-Pass
(4) Widening and strengthening Patti-Tarn Taran Road
(5) Widening and strengthening Amritsar-Ajnala Road
(6) Construction of Bridge on Mamoon-Madhampur Road
(7) Construction of Southern By-Pass at Ludhiana
(8) Widening and strengthening Harike-Khalra Road
(9) Widening Ludhiana-Ferozepur Border Road
(10) Construction of By-Pass at Patiala
(11) Widening and strengthening Faridkot-Ferozepur Road	..	26,051
(12) Construction of Bridge over River Chakki
(13) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)
(14) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section)
(15) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section)
(16) Development of Ganga Nagar-Malout Road

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87

Expenditure to
end of 1986-87

Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,53,925	..	1,53,925	48,60,978
7,99,362	..	7,99,362	79,71,099
..	67,49,504
9,53,287	..	9,53,287	1,95,81,581
44,96,414	..	45,05,889	5,26,8 ,
..	1,31,08,351
..	89,77,505
..	62,95,552
..	91,52,247
..	1,22,52,681
..	54,21,499
..	27,02,600
..	1,50,08,131
..	48,59,833
..	1,26,586
..	..	26,051	1,47,58,701
..	92,00,643
..	45,61,837
..	67,34,652
..	76,98,673
..	1,37,85,340

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—contd.		
537. Capital Outlay on Roads and Bridges—contd.		
Strategic and border roads—concl'd.		
(17) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section)	..	1,04,640
(18) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section)	..	3,66,314
(19) Strengthening Ludhiana-Ferozepur Road
(20) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M.	..	5,07,920
(21) Raising/widening/strengthening Harike-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M.)	..	3,41,580
(22) Widening and strengthening Rajpura—Patiala Road
(23) Widening and strengthening Patiala-Bhawanigarh Road
(24) Widening and strengthening Bhawanigarh-Sangrur Road
(25) Widening and strengthening Sangrur-Barnala Road
(26) Construction of By-Pass at Sangrur
(27) Widening/strengthening/raising Hoshiarpur-Mahilpur Road
(28) Construction Tarn Taran By-Pass (IInd Phase)	..	11,15,788
(29) Widening/strengthening/raising Mahilpur—Garhshankar Road
(30) Construction of By-Pass at Malout
(31) Construction of By-Pass at Abohar
(32) Survey and levelling at Jandiala
(33) Strengthening Pathankot-Jalandhar Road N.H. 1 K.M. 27.05 to 69.50
(34) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 8.89 to 99.50	..	19,35,211
(35) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 14.15, 43.5, 45.48, 46.25, 50.30, 60 to 66.80	..	17,43,679
(36) Construction of Road Pavement of Abohar By-Pass (Southern alignment)	..	1,33,19,392
(37) Other works each costing Rs. 50 lakhs and less	..	4,23,42,028
Total—Strategic and border roads	..	6,18,02,603

EXPENDITURE DURING AND TO END OF 1986-87—contd.

during 1986-87

Expenditure to
end of 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	1,04,640	1,11,69,241
..	..	3,66,314	1,74,31,715
..	1,59,22,936
..	..	5,07,920	3,06,38,123
..	..	3,41,580	1,76,49,607
..	76,32,860
..	92,44,363
..	65,52,400
..	1,21,09,263
..	39,476
..	1,06,70,367
..	..	11,15,788	92,61,181
..	85,45,275
..	4,804
..	22,33,611
..	15,814
..	29,000
..	..	19,35,211	26,84,211
..	..	17,43,679	27,68,679
..	..	1,33,19,392	1,33,19,392
..	..	4,23,42,028	18,25,59,680
..	..	6,18,02,603	49,51,26,829

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—contd.		
537. Capital Outlay on Roads and Bridges—concl'd.		
State Highways—		
(1) Widening Guru Gobind Singh Marg Road (Phase No. III)
(2) Widening Guru Gobind Singh Marg (Section Almgir to Raikot)
(3) Constructing Jagraon overbridge at Ludhiana
(4) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak Dev University, Amritsar
(5) Widening G.T. Road from Guru Nanak Dev University to Gate Way of India
(6) Construction H/L Bridge over river Beas at Shri Goindwal Sahib
(7) Construction H/L Bridge over river Beas at Shri Hargobindpur Sahib
(8) Construction of Railway overbridge at Sharifpura
(9) Construction Rail overbridge at Hussain Pura, Amritsar
(10) Construction of H/L Bridge over Sagrnan Choe crossing Dasuya Hajipur Road
(11) Other works each costing Rs. 50 lakhs and less
Total. —State Highways
Machinery and equipment
Total (537)	..	6,18,12,078
538. Capital Outlay on Road and Water Transport Services—		
A. Road Transport—		
Land and Buildings
Acquisition of fleet
Workshop facilities
Suspense
Other expenditure
Total (538)

EXPENDITURE DURING AND TO END OF 1986-87—*contd.*

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	10,96,332
4,08,561	..	4,08,561	10,77,161
-1,01,385(**)	..	-1,01,385	1,23,60,835
1,000	..	1,000	59,80,906
82,885	..	82,885	19,85,345
..	1,66,51,079
..	62,261
..	4,29,272
..	97,71,044
1,21,000	..	1,21,000	1,21,000
14,35,62,118	..	14,35,62,118	1,08,80,67,439
14,40,74,179	..	14,40,74,179	1,13,76,02,674
13,36,641	..	13,36,641	4,25,76,874
14,99,07,234	..	21,17,19,312	1,72,79,86,644
80,24,467	..	80,24,467	11,15,42,927
..	23,29,44,699
25,87,243	..	25,87,243	1,11,10,717
5,59,661	..	5,59,661	14,26,293
6,00,00,000	..	6,00,00,000	41,41,59,188(*)
7,11,71,371	..	7,11,71,371	77,11,83,824

(*) Includes Rs. —30,102 representing "Deduct—Receipts and Recoveries on Capital Account" relating to Punjab Roadways Ambala which is to be transferred to Haryana. Acceptance is awaited (September 1987).

(**) Minus expenditure is due to write-back of expenditure of previous years.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
C. Capital Account of Economic Services—concl'd.		
(e) Capital Account of Transport and Communications—concl'd.		
544. Capital Outlay on Other Transport and Communication Services—		
B. Other Transport and Communication Services—		
Tourism—		
(i) Investments in Punjab State Tourism Development Corporation, Chandigarh
(ii) Construction of Tourist Hostel at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Tourism
Construction and development of O.C.S. facilities
Miscellaneous Services
Other expenditure
Total (544)
Total—(e) Capital Account of Transport and Communications		6,18,12,078
Total—C. Capital Account of Economic Services. ..		—1,52,24,99,727
GRAND TOTAL ..		36,46,508 —1,57,02,41,340

EXPENDITURE DURING AND TO END OF 1986-87—concl'd.

during 1986-87

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1986-87
3	4	5	6
Rs.	Rs.	Rs.	Rs.
20,00,000	..	20,00,000	2,91,59,000
..	..	..	50,96,108
5,90,880	..	5,90,880	1,48,31,235
25,90,880	..	25,90,880	4,90,86,343
..	..	..	1,53,091
..	..	..	338
..	24,64,000	24,64,000	25,30,676
25,90,880	24,64,000	50,54,880	5,17,70,448
22,46,22,772	24,64,000	28,88,98,850	2,57,05,22,497
1,21,60,09,872	5,64,31,095	—25,00,58,760	14,07,80,80,970
1,52,74,85,470	7,76,30,373	3,85,21,011	16,68,07,96,280(†)

(†) Major head-wise details of the expenditure representing investment by the Government, included in the total Capital Outlay during and to end of the year, are given in the Annexure to this statement. Please see pages 144 to 147.

ANNEXURE, TO
(Referred to in
Expenditure during

Major Head	Investment
1	2
	Rs.
459. Capital Outlay on Public Works	.. ..
465. Capital Outlay on Other Administrative Services	.. ..
477. Capital Outlay on Education, Art and Culture	.. ..
479. Capital Outlay on Scientific Services and Research	.. ..
480. Capital Outlay on Medical	.. ..
481. Capital Outlay on Family Welfare	.. ..
482. Capital Outlay on Public Health, Sanitation and Water Supply	.. ..
483. Capital Outlay on Housing	.. ..
484. Capital Outlay on Urban Development	.. ..
485. Capital Outlay on Information and Publicity	.. ..
488. Capital Outlay on Social Security and Welfare	.. 1,11,50,000
495. Capital Outlay on Other Social and Community Services	.. ..
498. Capital Outlay on Co-operation	.. 14,65,43,024
500. Investment in General Financial and Trading Institutions	.. ..
504. Capital Outlay on Other General Economic Services	.. ..
505. Capital Outlay on Agriculture	.. 50,00,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	.. 42,00,000
509. Capital Outlay on Food	.. ..
510. Capital Outlay on Animal Husbandry	.. ..
511. Capital Outlay on Dairy Development	.. ..
512. Capital Outlay on Fisheries	.. ..
513. Capital Outlay on Forests	.. ..
515. Investments in Agricultural Financial Institutions	.. 1,75,00,000
520. Capital Outlay on Industrial Research and Development	.. 6,50,50,000
521. Capital Outlay on Village and Small Industries	.. 1,05,50,000
522. Capital Outlay on Machinery and Engineering Industries	.. ..
525. Capital Outlay on Telecommunication and Electronics Industries	.. 40,00,000
526. Capital Outlay on Consumer Industries	.. ..
529. Capital Outlay on Other Industries	.. ..
531. Capital Outlay on Water and Power Development Services	.. ..

STATEMENT NO. 13

footnote (†) on page 143)

the year

Progressive expenditure to end of the year

Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
4,81,19,575		44,37,64,691
9,37,950		1,27,24,332
5,76,93,272		33,32,99,473
94,99,000		1,33,15,994
4,79,42,720		43,32,70,693
1,87,49,278		14,32,58,809
-51,057	3,25,00,000	1,79,72,151
5,73,33,253		54,83,50,447
2,67,91,701		30,03,57,948
		2,90,887
28,65,874	26,02,00,000	1,06,22,572
75,48,205		5,27,87,313
-36,50,000	1,07,03,57,525	-4,68,79,419
	4,12,00,000	
1,00,533		7,07,784
-1,81,00,571	3,20,00,000	-22,48,75,327
42,55,251	27,55,42,629	18,97,43,299
-1,58,04,33,664	2,73,00,000	67,25,85,324
57,18,181	52,00,000	5,81,98,663
13,77,480	5,38,54,724	1,93,41,310
38,12,811		2,80,42,765
14,70,094	25,00,000	14,70,094
	11,33,48,784	
4,49,99,775	56,65,91,000	9,01,88,332
36,29,518	12,34,75,300	30,63,13,923
	2,35,099	
	4,55,00,000	
	29,34,092	
	754,24,080	
	5,48,000	

ANNEXURE TO

Expenditure during

Investment

Major Head

1

2

Rs.

532. Capital Outlay on Multipurpose River Projects	..	..
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	..	..
534. Capital Outlay on Power Development	..	5,00,00,000
536. Capital Outlay on Civil Aviation	..	..
537. Capital Outlay on Roads and Bridges	..	..
538. Capital Outlay on Road and Water Transport Services	..	6,00,00,000
544. Capital Outlay on Other Transport and Communication Services	..	20,00,000
Total	..	37,59,93,024
Grand Total	..	

STATEMENT NO. 13—concl'd.

the year	Progressive expenditure to end of the year		
	Other Capital expenditure	Investment	Other Capital expenditure
	3	4	5
	Rs.	Rs.	Rs.
	11,47,35,393	..	3,74,12,21,957
	58,02,84,565	..	4,25,54,88,535
	..	5,00,00,000	..
	9,53,287	..	1,95,81,581
	21,17,19,312	..	1,72,79,86,644
	1,11,71,371	38,57,58,693	38,54,25,131
	30,54,880	2,91,59,000	2,26,11,448
	<u>—33,74,72,013</u>	<u>3,12,36,28,926(+)</u>	<u>13,55,71,67,354</u>
	3,85,21,011	16,68,07,96,280	

(+) Differs by Rs. 2,31,18,505 with the investments as per statement no. 14 (Rs. 3,14,67,47,431). The difference is analysed as under :—

		Rs.
1. Investments made out of Expenditure Heads (Revenue Account) shown in statement no. 14	..	21,50,900
2. Investments made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds"	..	2,06,385
3. Investments shown excess in statement no. 14	..	3,31,16,020
		<u>3,54,73,305</u>
<i>Less—</i>		Rs.
1. Investments shown in statement no. 13 but not appearing in statement no. 14	..	17,60,622
2. Investments shown short in statement no. 14	..	1,05,94,178
		<u>—1,23,54,800</u>
Net difference	..	<u>2,31,18,505</u>

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of Investment	Details of
			Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958-66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1985-86	Ordinary shares
		1986-87	Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1985-86	Ordinary shares
		1986-87	Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 30-10-66	Working Capital
		1-11-66 to 31-3-86	Ditto
		1986-87	Ditto
			Total
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1985-86	Working Capital
		1986-87	Ditto
			Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1985-86	Working Capital
		1986-87	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS; GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87

Investments	Face value of each share	Amount invested upto end of 1986-1987	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
4,34,000	100	4,34,00,000	..	
14,500	100	1,45,00,000	..	
		<u>5,79,00,000(A)</u>		
3,37,590	100	3,37,59,000	31,92,000	
25,000	100	25,00,000	..	
		<u>3,62,59,000</u>		
..	..	98,71,700	..	The investment includes a sum of Rs. 25,01,993 paid to the corporation during 1977-78 (Rs. 15,25,000) and 1979-80 (Rs. 9,76,993) for meeting liability due to division of assets and liabilities of the corporation amongst the successor States.
..	..	31,33,46,993	..	
..	..	6,00,00,000	..	
		<u>38,32,18,693(*)</u>		
..	..	19,75,50,000	..	
..	..	76,50,000	..	
		<u>20,52,00,000(a)</u>		
..	..	5,60,00,000	..	
..	..	10,00,000	..	
..	..	<u>5,70,00,000</u>	..	

- (*) Rs. 38,07.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.02 lakhs) are given in column 9.
- (a) Rs. 11,84.50 lakhs as per Audit Report (Commercial). The difference of Rs. 8,67.50 lakhs represents transfer of funds (Rs. 4,50 lakhs) pertaining to special Central assistance from 'Capital' to 'Revenue Account' by the corporation and Rs. 4,16.50 lakhs contribution of Central Government towards share capital of the corporation, the remaining difference of Rs. 1 lakh is under reconciliation.
- (A) Rs. 4,49 lakhs as per Audit Report (Commercial). The difference (Rs. 1,30 lakhs) represents disbursement (Rs. 80 lakhs) treated as loan and (Rs. 50 lakhs) accounted for by the corporation in 1987-88.

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS OF THE
OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND SOCIETIES, ETC.;**

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl.			
	7. Punjab State Women and Child Welfare Corporation	Upto 1985-86	Working Capital
		1986-87	Ditto
			Total
	8. Punjab State Ex-Servicemen Corporation	Upto 1985-86	Working Capital
	9. Punjab Water Supply and Sewerage Board	Upto 1985-86	Equity Capital
	10. Punjab State Electricity Board	1986-87	Share Capital
			Total—Statutory Corporations/
II. GOVERNMENT COMPANIES—			
	11. Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1980-81	Equity shares
	12. Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1985-86	Share Capital
		1986-87	Ditto
			Total
	13. Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1985-86	Equity Shares
		1986-87	Ditto
			Total

**GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES,
UPTO THE END OF 1986-87—contd.**

Investments		Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/in-terest received and credited to Govern-ment during the year	Remarks
Number of shares and percentage of Govern-ment investment to the total paid up capital					
5		6	7	8	9
		Rs.	Rs.	Rs.	
..		..	1,38,00,000	..	
..		..	25,00,000	..	
..		..	1,63,00,000	..	
..		..	1,33,00,000 (₹)	..	
₹		₹	3,25,00,000 (A)	..	
\$		\$	5,00,00,000	..	
Boards			85,34,31,889	31,92,000	
1,60,000	100%	100	1,60,00,000(*)	..	The company earned a pro- fit of Rs. 92.92 lakhs during the year 1981-82. Accounts from 1982-83 are in arrears (September 1987).
2,70,000 } 50,000 }	\$	100	2,70,00,000.	..	The company sustained a loss of Rs. 26.90 lakhs during 1983-84. Accounts from 1984- 85 are in arrears (September 1987).
		100	50,00,000	..	
			3,20,00,000		
4,41,000 } 1,50,000 }	100%	100	4,41,00,000	..	The company sustained a loss of Rs. 54.35 lakhs during 1983-84. Cumulative loss sus- tained by the company upto 1983-84 was Rs. 97.57 lakhs. Accounts from 1984-85 are in arrears (September 1987).
			1,50,00,000	..	
			5,91,00,000		

(₹) Rs. 1,03 lakhs as per Audit Report (Commercial). The difference (Rs. 30 lakhs) is under investiga-
tion.

(*) Rs. 1,45 lakhs as per Audit Report (Commercial). The difference (Rs. 15 lakhs) represents disbursement
out of capital account but treated as loan in the accounts of the corporation.

(A) Rs. 6,58 lakhs as per Audit Report (Commercial). The difference (Rs. 3,33 lakhs) represents con-
version of loan into Equity Capital by the corporation.

(S) Information awaited from the department (September 1987).

STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS IN COMPANIES, OTHER JOINT STOCK COMPANIES, GO-OPERATIVE BANKS AND

Serial no.	Name of the concern	Year(s) of investment	Details of investment	
			Type	
1	2	3	4	
II. GOVERNMENT COMPANIES—contd.				
14.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974-76 1983-84	Equity shares Ditto Ditto	
				Total
15.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares	
16.	Punjab Small Industries and Export Corporation Ltd., Chandigarh	Upto 1985-86	Equity shares	
17.	Punjab Export Corporation Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares	
				Total
18.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto	
				Total
19.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1985-86	Equity shares	

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—contd.

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
Number of shares and percentage of Government investment to the total paid up capital				
5,000 } 60,000 } 4,64,467 } 100%	100 100 100	5,00,000 60,00,000 4,64,46,724 (@)		.. The company sustained a loss of Rs. 21.04 lakhs during 1978-79. Cumulative loss sustained by the company was Rs. 3,58.92 lakhs. Accounts from 1979-80 onwards are in arrears (September 1987).
		5,29,46,724 (**)		
548 10.34%	1,000	5,48,000		..
4,02,560 96.6%	100	4,02,56,000(£)	17,06,660	The company earned a profit of Rs. 86.98 lakhs during 1984-85. Accounts from 1985-86 are in arrears (September 1987).
9,398 } .. } .. } 100%	100	9,39,800 5,00,000 5,00,000		.. Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares. Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (September 1987).
		19,39,800(a)		
4,07,500 } 50,000 } 100%	1,000	40,71,50,000 5,00,00,000		.. The company earned a profit of Rs. 5.49 lakhs during 1983-84. Accounts from 1984-85 are in arrears (September 1987).
		45,71,50,000(b)		
52,000 100%	100	52,00,000(c)		.. The company sustained a loss of Rs. 27.94 lakhs during 1983-84. Cumulative loss upto March 1984 was Rs. 74.73 lakhs. Accounts from the year 1984-85 are in arrears (September 1987).

(£) Rs. 4,36.67 lakhs as per Audit Report (Commercial). The difference (Rs. 34.11 lakhs) represents loans converted into share capital by the Government.

(a) Rs. 9.40 lakhs as per Audit Report (Commercial). Details of difference (Rs. 10 lakhs) are given in column 9.

(@) Includes Rs. 10,29,000 being expenditure incurred by the Government during 1981-82 on Milk Chilling-cum-Demonstration Centres transferred to the corporation.

(**) Rs. 4,79.54 lakhs as per Audit Report (Commercial). The difference (Rs. 49.93 lakhs) represents the difference between the cost (Rs. 3,47.77 lakhs) of Milk Plants Ludhiana and Bhatinda transferred by the Government to the corporation and that (Rs. 2,97.84 lakhs) adopted in the accounts of the corporation.

(b) Rs. 46,51.50 lakhs as per Audit Report (Commercial). The difference of Rs. 80 lakhs represent cost of land allotted to the company during the year 1983-84 for which shares have already been issued but the cost of land has not been adjusted in the accounts of Government.

(c) Rs. 93.51 lakhs as per Audit Report (Commercial). The difference of Rs. 41.51 lakhs represents estimated value (Rs. 12.51 lakhs) of assets transferred, grant-in-aid (Rs. 9 lakhs) disbursed to the corporation and treated as investment in the accounts of the corporation and financial assistance under centrally sponsored scheme (Rs. 20 lakhs) disbursed from revenue account treated as capital by the corporation.

**STATEMENT NO. 14— STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of investment	Details of	
			Type	
1	2	3	4	
II. GOVERNMENT COMPANIES— contd.				
20.	Punjab State Tubewell Corporation Ltd., Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto	Total
21.	Punjab Film and News Corporation, Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto	Total
22.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1981-82	Equity shares	
23.	Punjab State Electronics Development Produc- tion Corporation, Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto	Total
24.	Punjab State Handloom and Textile Develop- ment Corporation, Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto	Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87— contd.

Investments ----- Number of shares and percentage of Government invest- ment to the total paid up capital	Face value of each share	Amount invest- ed upto end of 1986-87	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
2,76,338 } 4,200 } 100%	1,000	27,63,38,629 42,00,000 <hr/> 28,05,38,629	..	(i) Rupees 629 were received by the company in excess of the shares issued. (ii) The company sustained a loss of Rs. 1,09.57 lakhs during 1983-84. Cumulative loss upto 1983-84 was Rs. 6,19.51 lakhs. Accounts from 1984-85 are in arrears (September 1987).
1,18,220 } 5,000 } 100%	100	1,18,22,000 5,00,000 <hr/> 1,23,22,000	..	The company sustained a loss of Rs. 8.83 lakhs during 1983-84. Cumulative loss sustained by the company upto 1983-84 was Rs. 77.78 lakhs. Accounts from 1984-85 are in arrears (September 1987).
3,73,000 100%	100	3,73,00,000	..	Cumulative loss sustained by the company upto 1977-78 was Rs. 2,46.68 lakhs. Accounts from 1978-79 are in arrears (September 1987).
41,500 } 4,000 } 100%	1,000	4,15,00,000 40,00,000 <hr/> 4,55,00,000(£)	..	The company earned a profit of Rs. 0.34 lakh during 1982-83. Accounts from 1983-84 are in arrears (September 1987).
34,400 } * } 100%	1,000 *	3,44,00,000 50,000 <hr/> 3,44,50,000	..	The company sustained cumulative loss of Rs. 27.70 lakhs upto 1981-82. Accounts from 1982-83 are in arrears (September 1987).

(£) Rs. 4.35 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs represents cost of land allotted to the company during 1983-84 for which shares have already been issued but the cost of the land has not been adjusted in accounts of the Government.

* Information awaited from the department (September 1987).

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
II. GOVERNMENT COMPANIES—<i>concl'd.</i>			
25.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
26.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1985-86 1986-87	Equity shares Ditto Total
27.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1985-86 1986-87	Equity Capital Ditto Total
28.	Punjab State Horticulture Corporation, Chandigarh	Upto 1983-84	Equity Capital
29.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1985-86 1986-87	Equity Capital Ditto Total
30.	Punjab Leather Development Corporation, Chandigarh	Upto 1985-86 1986-87	Equity Capital Ditto Total
31.	Punjab State Forest Development Corporation	1985-86	Share Capital
32.	Agricultural Financial Institution—Regional Rural Banks	1985-86	Share Capital
			Total—Government Companies

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—*contd.*

Investments		Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5		6 Rs.	7 Rs.	8 Rs.	9
400	100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares. The company earned a profit of Rs. 0.13 lakh during 1983-84. Accounts from 1984-85 are in arrears (September 1987).
24,070 2,500	} 100%	1,000	2,40,70,000	..	The company sustained a loss of Rs. 12.32 lakhs during 1980-81. Cumulative loss upto 1980-81 was Rs. 11.70 lakhs. Accounts from 1981-82 are in arrears (September 1987).
			25,00,000	2,65,70,000	
2,72,399 20,000	} 100%	100	2,72,39,900	..	The company sustained a loss of Rs. 35.43 lakhs during 1984-85. Cumulative loss upto 1984-85 was Rs. 1,67.44 lakhs. Accounts from 1985-86 are in arrears (September 1987).
			20,00,000	2,92,39,900 (@)	
21,990	100%	100	21,99,000	..	The company was under construction and accounts for 1986 are in arrears (September 1987).
3,68,950 500	} 100%	100	3,68,95,000	..	The company is under construction and accounts from 1984-85 are in arrears (September 1987).
			50,000	3,69,45,000(£)	
1,36,900 80,000	} 100%	100	1,36,90,000	..	The company earned a profit of Rs. 0.24 lakh during 1985-86. Accounts from 1985-86 are in arrears (September 1987).
			80,00,000	2,16,90,000	
25,000	100%	100	25,00,000	..	The company earned a profit of Rs. 0.14 lakh during 1984-85. Accounts for 1986-87 are in arrears (September 1987).
(S)	(S)	(S)	18,75,000	..	
			1,19,79,21,973	17,06,660	

(@) Rs. 4,34.65 lakhs as per Audit Report (Commercial). The difference of Rs. 1,42.25 lakhs represents assets transferred by the Tourism Department and treated as investment in the accounts of the corporation.

(£) Rs. 3,27.45 lakhs as per Audit Report (Commercial). The difference (Rs. 42.00 lakhs) represents amount drawn out of capital account but kept by the Government in deposit of the corporation.

(S) Information has not been received from the concerned department (September 1987).

STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS OF COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND

Serial no.	Name of the concern	Year(s) of Investment	Details of <hr/> Type
1	2	3	4
III. JOINT STOCK COMPANIES—			
33.	Punjab Seamless Tubes Mills Ltd., Chandigarh	1964-65	Ordinary shares
34.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares
35.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U. year of investment has not been intimated by the Government	Ordinary shares
36.	Shri Udai Bhan Industry Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
37.	Dalmia Cement (Bharat) Ltd., Madras	Ditto	Preference shares Ordinary shares Total
38.	Shri Krishna Rajindra Mills Ltd., Mysore	Ditto	Equity shares
39.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto
40.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares Total
41.	Malwa Sugar Mills Ltd., Dhuri	1954-55	6 % Preference shares
		1970-71	Ordinary shares Ditto Total
42.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7 % 2nd Preference shares
43.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66	9.3 % Preference shares Equity shares Total

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—contd.

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
Number of shares and percentage of Government investment to the total paid up capital				
2,000 (£)	10	20,000	..	
1,311 (£)	100	1,31,100	..	
5,000 (£)	10	50,000	..	Under liquidation since 1st May 1969.
1,000 (£)	100	1,00,000	..	Under voluntary liquidation since 2nd December 1956.
10,000 (£)	10	1,00,000	..	
15,000 (£)	10	1,50,000	..	
		3,50,000(**)		
1,371 } (£)	10	13,710	..	
4,434 } (£)	10	44,340	..	
		58,050		
110 (£)	50	10,421(x)(*)	..	
110 (£)	10	3,864(y)(*)	..	
500 } 1.2%	100	50,000(*)	..	
1,500 } 100	100	1,50,000	..	
		2,00,000		
7,600 34%	25	1,90,000	..	
81,000 } (£)	10	8,10,000	..	
1,00,000 } (£)	10	10,00,000	..	
		20,00,000		
6,600 0.48%	100	6,60,000	..	
8,000 10%	100	8,00,000	..	
1,20,000 15%	10	12,00,000	..	
		20,00,000		

(**) Includes investment of Rs. 87,500 made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

(£) Information has not been received from the concerned department (September 1987).

(x) and (y) Represent the proportionate purchase price of shares allocated to the re-organised State of Punjab out of 200 shares each purchased at premium by the erstwhile P.E.P.S.U. State for Rs. 18,948 and Rs. 7,025 respectively.

(*) Investment made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

**STATEMENT NO. 14— STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
III. JOINT STOCK COMPANIES— conclud.			
44.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65	9.3% Preference shares
		1975-76	Equity shares Ditto
			Total
45.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3% Preference shares
		1964-65	Equity shares
			Total
46.	Sikands Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares
			Total
47.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9.2/7% Preference shares
48.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-79	Share Capital
			Total—Joint Stock
IV. CO-OPERATIVE BANKS AND SOCIETIES—			
<i>(i) Credit Co-operatives—</i>			
49.	Co-operative Agricultural Credit Societies (5,350)	Upto 1985-86	(£)
		1986-87	(£)
			Total
50.	Punjab State Co-operative Agricultural Development Bank Ltd., Chandigarh @	Upto 1984-85	Shares
51.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto 1975-76	Ordinary shares

(£) Information has not been received from the concerned department (September 1987).

@ Name of the Bank has been changed from 'The Punjab State Co-operative Land Mortgage Bank Ltd.' to 'The Punjab State Co-operative Agricultural Development Bank Ltd.'

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—contd.

Investments	Face Value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
23,985 18%	100	23,98,500	..	
1,53,950 } 11.40%	10	15,39,500	..	
1,53,950 }	10	15,39,500	..	
		54,77,500	..	
2,707 10.60%	100	2,70,700	..	
15,800 (£)	10	1,58,000	..	
		4,28,700	..	
5,933 59.33%	100	5,93,300	..	
8,415 42.07%	100	8,41,500	..	
		14,34,800	..	
9,995 35.8%	100	9,99,500	..	
(£) (£)	(£)	9,74,000	..	
Companies		1,47,97,935	..	
(£)	(£)	15,33,11,154	2,45,644	Investment of Rs. 84,54,667 retired during the year.
(£)	(£)	62,10,000		
		15,95,21,154		
11,114	1,000	1,11,14,000	31,11,490	
1,62,582	100	1,46,72,090	7,31,718	Investment of Rs. 15,86,110 retired during the year

(£) Information has not been received from the concerned department (September 1987).

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES— contd.			
<i>(i) Credit Co-operatives— conold.</i>			
52.	Central Co-operative Banks (15)	Upto 1985-86	(*)
		1986-87	(*)
			Total
53.	Industrial Co-operative Bank, Jalandhar	Upto 1972-73	Shares
54.	Primary Land Mortgage Banks (43)	Upto 1985-86	(*)
		1986-87	(*)
			Total
<i>(ii) Housing Co-operatives—</i>			
55.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1985-86 1986-87	Share Capital Ditto Total
<i>(iii) Labour Co-operatives—</i>			
56.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
<i>(iv) Farming Co-operatives—</i>			
57.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	(*)
<i>(v) Warehousing and Marketing Co-operatives—</i>			
58.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1971-72	Ordinary shares
		Upto 1975-76 1976-77 to 1984-85 1985-86 1986-87	Ditto (*) (*) (*)
			Total
59.	Co-operative Warehousing, Marketing and Marketing-cum-Processing Societies (500)	Upto 1985-86	Shares
		1986-87	(*)
			Total

(*)Information has not been received from the concerned department (September 1987).

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—contd.

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividened declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)	(*)	5,81,62,442@	2,69,188	Investment of Rs. 1,50,23,050 retired during the year.
(*)	(*)	15,00,000	..	
		5,96,62,442	..	
2,400	100	2,40,000	..	Investment of Rs. 3,30,532 retired during the year.
(*)	(*)	78,62,989	..	
(*)	(*)	7,75,000	..	
		86,37,989	..	
(*)	(*)	2,11,55,000	..	
(*)	(*)	40,00,000	..	
		2,51,55,000	..	
(*)	(*)	2,47,455	..	
(*)	(*)	2,96,257	..	
7,730	100	7,73,000	..	
43,349	500	2,16,74,500	..	
(*)	(*)	10,14,88,410	..	
(*)	(*)	3,36,89,997	..	
(*)	(*)	3,57,37,600	..	
		19,33,63,507	..	
(*)	(*)	1,42,21,456	..	Investment of Rs. 2,07,540 retired during the year.
(*)	(*)	49,73,995	10,464	
		1,91,95,451		

(*) Information has not been received from the concerned department (September 1987).

@ Includes investment of Rs. 54,600 made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(v) Warehousing and Marketing Co-operatives—concl'd.</i>			
60.	Co-operative Poultry Marketing Societies (19)	1977-78	Share Capital
<i>(vi) Processing and Spinning Co-operatives—</i>			
61.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	Upto 1982-83	Share Capital
62.	Abohar Co-operatives Spinning Mills Ltd., Abohar	Upto 1982-83 1986-87	Share Capital Ditto
			Total
63.	Mansa Co-operative Ginning and Processing Factory	1983-84	(*)
64.	Mansa Co-operative Spinning Mills Ltd., Mansa	Upto 1983-84 1986-87	(*) (*)
			Total
65.	Malout Co-operative Spinning Mills Ltd., Malout	Upto 1982-83 1986-87	Share Capital Ditto
			Total
66.	Barnala Co-operative Spinning Mills Ltd., Barnala	Upto 1984-85	(*)
67.	Goindwal Co-operative Spinning Mills Ltd., Goindwal	Upto 1984-85	Share Capital
68.	Nakodar Co-operative Cotton Waste Spinning Mills Ltd., Nakodar	Upto 1983-84	Share Capital
69.	Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto 1985-86 1986-87	(*) (*)
			Total
<i>(vii) Dairy Co-operatives—</i>			
70.	Milk Producers' Co-operative Societies (1100) including Punjab State Milk Producers' Co-operative Federation	Upto 1985-86 1986-87	(*) (*)
			Total
<i>(viii) Co-operative Sugar Mills—</i>			
71.	Janta Co-operative Sugar Mills Ltd., Bhogpur	Upto 1985-86	Ordinary shares
72.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1984-85 1986-87	Ordinary shares Ditto
			Total

(*) Information has not been received from the concerned department (September 1987).

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UP TO THE END OF 1986-87—contd.**

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividened declared/ interest re- ceived and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital	Rs.	Rs.	Rs.	9
5	6	7	8	9
(*)	(*)	1,98,000	..	
1,835 90%	500	91,75,000	..	
72,480 } 97.75%	500	3,62,40,000	..	
3,060 }	500	15,30,000	..	
		3,77,70,000	..	
(*)	(*)	16,90,000	..	
(*)	(*)	4,26,90,000	..	
(*)	(*)	53,79,000	..	
		4,80,69,000	..	
80,500 } 96.92%	500	4,02,50,000	..	
(*)	(*)	45,71,500	..	
		4,48,21,500	..	
(*)	(*)	4,62,00,000	..	
(*)	(*)	4,50,00,000	..	
(*)	(*)	20,02,000	..	
(*)	(*)	1,67,99,000	..	
(*)	(*)	2,05,00,000	..	
		3,72,99,000	..	
(*)	(*)	2,71,51,201	..	Investment of Rs. 1,60,000 re- tired during the year.
(*)	(*)	25,00,000	..	
		2,96,51,201	..	
27,500 58.4%	100	27,50,000	2,00,000	
1,20,000 } 59.9%	100	1,20,00,000	..	
7,500 }	100	7,50,000	..	
		1,27,50,000	..	

(*) Information has not been received from the concerned department (September 1987).

**STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND**

Serial no.	Name of the concern	Year(s) of investment	Details of <hr/> Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(viii) Co-operative Sugar Mills—concl'd.</i>			
73.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1961-62 1984-85 1986-87	Ordinary shares (* (* (* Total
74.	Doaba Co-operative Sugar Mills Ltd., Nawanshahar	Upto 1985-86	Ordinary shares
75.	Patiala Co-operative Sugar Mills Ltd., Dhablan	Upto 1985-86 1986-87	(* (* Total
76.	Fazilka Co-operative Sugar Mills	Upto 1985-86 1986-87	(* (* Total
77.	Majha Co-operative Sugar Mills Ltd., Sheron	Upto 1985-86 1986-87	(* (* Total
78.	Doraha Co-operative Sugar Mills Ltd.	Upto 1985-86 1986-87	(* (* Total
79.	Punjab Co-operative Sugar Mills, Federation Ltd.	Upto 1984-85	(*
80.	Sutlej Co-operative Sugar Mills, Nakodar	1985-86 1986-87	(* (* Total
81.	Tarn Taran Co-operative Sugar Mills	1985-86	(*
<i>(ix) Industrial Co-operatives—</i>			
82.	Industrial Co-operative Federations and Societies (485)	Upto 1985-86 1986-87	(* (* Total

(*) Information has not been received from the concerned department (September 1987).

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—contd.

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
25,000	100	25,00,000	..	
40,000	100	40,00,000	..	
7,500	100	7,50,000	..	
		72,50,000	..	
42,500	100	42,50,000	..	
(*)	(*)	3,00,00,000	..	
(*)	(*)	20,00,000	..	
		3,20,00,000	..	
(*)	(*)	3,31,50,000	..	
(*)	(*)	76,25,000	..	
		4,07,75,000	..	
(*)	(*)	77,50,000	..	
(*)	(*)	1,84,50,000	..	
		2,62,00,000	..	
(*)	(*)	2,68,50,000	..	
(*)	(*)	1,74,50,000	..	
		4,43,00,000	..	
(*)	(*)	20,00,000	..	
(*)	(*)	1,03,50,000	..	
(*)	(*)	3,39,50,000	..	
		4,43,00,000	..	
(*)	(*)	1,91,00,000	..	
(*)	(*)	1 51,12,850	26,401	Investment of Rs. 9,472 retired during the year.
(*)	(*)	7,00,000	..	
		1,58,12,850	..	

(*) Information has not been received from the concerned department (September 1987).

STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENT'S COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND

Serial no.	Name of the concern	Year (s) of investment	Details of <hr/> Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—concl'd.			
<i>(ix) Industrial Co-operatives—concl'd.</i>			
83.	Punjab Handloom Weavers' Apex Co-operative Society	Upto 1985-86 1986-87	* * Total
<i>(x) Consumers' Co-operatives—</i>			
84.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1982-83	*
85.	Co-operative Consumers' Stores (35)	Upto 1985-86	*
86.	Agriculture Co-operative Service Societies (16)	1986-87	*
87.	Punjab State Federation of Consumers' Co-operative Wholesale Societies Ltd., Chandigarh	Upto 1985-86 1986-87	Shares Ditto Total
<i>(xi) Other Co-operatives—</i>			
88.	All India Wool Combers' Co-operative Society, Ludhiana	Upto 1962-63	*
89.	Co-operative Tubewell Irrigation Societies (5)	Upto 1975-76	*
90.	Co-operative Cold Stores (5)	Upto 1985-86	*
91.	Punjab Co-operative Union for Education Research and Training and Publicity, Chandigarh	1984-85 1986-87	* *
			Total
			Total—Co-operative Banks/Societies
			Grand Total

Note—Allocation to the successor States of investments shown in the statement is yet to be finalised.

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1986-87—concl'd.

Investments	Face value of each share	Amount invested upto end of 1986-87	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6 Rs.	7 Rs.	8 Rs.	9
*	*	1,31,71,000	..	Investment of Rs. 95,000 retired during the year.
*	*	19,00,000	..	
		1,50,71,000	..	
*	*	7,74,250	..	
*	*	72,86,810	..	Investment of Rs 42,700 retired during the year.
*	*	3,00,000	..	
17,287	500	86,43,500	..	
1,000	500	5,00,000	..	
		91,43,500	..	
85	5,000	4,29,750	..	
*	*	1,00,000	..	
*	*	11,71,428	..	
*	*	4,50,000	..	
*	*	4,00,000	..	
		8,50,000	..	
		1,08,05,95,634	45,94,905	
		3,14,67,47,431	94,93,565(**)	

* Information has not been received from the concerned department (September 1987).

(**) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 99,48,859. The difference of Rs. 4,55,294 is under reconciliation with departments.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1986-87 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st. April 1986	During the year 1986-87	On 31st. March 1987
	(In crores of rupees)		
Capital Expenditure—			
Public Works ..	39.56	4.82	44.38
Other General Services ..	1.18	0.09	1.27
Social and Community Services ..	1,90.67	23.95	2,14.62
General Economic Services ..	92.24	14.30	1,06.54
Agriculture and Allied Services ..	2,80.95	—1,55.52	1,25.43
Industry and Minerals ..	1,01.25	12.82	1,14.07
Water and Power Development ..	7,30.22	74.50	8,04.72
Transport and Communications ..	2,28.16	28.89	2,57.05
Total—Capital Expenditure ..	16,64.23	3.85	16,68.08
Loans and Advances for various services—			
(i) Social and Community Services ..	1,20.57	5.87	1,26.44
(ii) General Economic Services ..	38.09*	3.51	41.60
(iii) Agriculture and Allied Services ..	1,70.42	33.73	2,04.15
(iv) Industry and Minerals ..	39.62	9.39	49.01
(v) Water and Power Development ..	16,32.92	3,74.17	20,07.09
(vi) Transport and Communications ..	2.60	..	2.60
(vii) Miscellaneous Loans ..	0.68	0.37	1.05
(viii) Loans to Government Servants ..	20.49	2.38	22.87
Total—Loans and Advances ..	20,25.39*	4,29.42	24,54.81
Total—Capital and other expenditure ..	36,89.62*	4,33.27	41,22.89
Deduct—Contributions from Contingency Fund for Capital and other expenditure—	..	..	..
Net—Capital and other expenditure ..	36,89.62*	4,33.27	41,22.89

*Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1986-87 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE— *concl'd.*

	On 1st April 1986	During the year 1986-87	On 31st March 1987
(In crores of rupees)			
Principal Sources of Funds—			
Revenue Surplus/Deficit/Miscellaneous Government Account, etc.	10,34.07	1,40.41(*)	11,74.48
Debt—			
Internal Debt of State Government	5,08.90@	—1,63.25	3,45.65
Loans and Advances from the Central Government	17,33.98	4,44.81	21,78.79
Small Savings Provident Funds, etc.	2,39.66	46.21	2,85.87
Total—Outstanding Debt	24,82.54@	3,27.77	28,10.31
Contingency Fund	75.00	—50.00	25.00
Sinking Funds and Reserve Funds	20.04	0.92	20.96
Net—Balance under deposits, advances, etc. other than those shown separately	1,89.29	—24.93	1,64.36
Remittances	—19.33	+5.87	—13.46
Total—Debt and other obligations	27,47.54@	2,59.63	30,07.17
Deduct—Cash Balance	—43.84	—59.61	—1,03.45
Deduct—Investments	1,35.83	26.38	1,62.21
Net—Provision of Funds	36,89.62@	4,33.27	41,22.89

(*) Comprises Revenue surplus (Rs. 90.41 crores) and amount adjusted under "769. Appropriation to Contingency Fund" (Rs. 50.00 crores).

@ Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

PART II
DETAILED ACCOUNTS AND OTHER STATEMENTS
B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—	
Receipt Heads (Revenue Account) ..	..
Expenditure Heads (Revenue Account) ..	..
Expenditure Heads (Capital Account) ..	..
E. Public Debt—(A)	
603. Internal Debt of the State Government .. Cr.	5,08,89,42,255
604. Loans and Advances from the Central Government .. Cr.	17,33,98,39,766
Total— E. Public Debt .. Cr.	22,42,87,82,021
F. Loans and Advances—(B)	
677. Loans for Education, Art and Culture .. Dr.	1,31,10,084
680. Loans for Medical .. Dr.	1,24,911
682. Loans for Public Health, Sanitation and Water Supply .. Dr.	7,26,31,312
683. Loans for Housing .. Dr.	45,16,38,012
684. Loans for Urban Development .. Dr.	70,15,44,242
688. Loans for Social Security and Welfare .. Dr.	—3,43,92,404
695. Loans for other Social and Community Services .. Dr.	—10,02,115
698. Loans for Co-operation .. Dr.	38,02,56,542
700. Loans to General Financial and Trading Institutions .. Dr.	6,00,000
704. Loans for other General Economic Services .. Dr.	5,476
705. Loans for Agriculture .. Dr.	11,26,38,353
706. Loans for Minor Irrigation, Soil Conservation and Area Development .. Dr.	1,52,44,80,285
709. Loans for Food .. Dr.	—1,08,343
710. Loans for Animal Husbandry .. Dr.	10,00,000
711. Loans for Dairy Development .. Dr.	71,17,025
712. Loans for Fisheries .. Dr.	1,27,600

(A) For detailed account please see statement no. 17.

(B) For detailed account please see statement no. 18.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT**

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
12,92,50,00,159	..	..
..	12,02,08,77,452	..
..	3,85,21,011	..
78,72,76,100	2,41,96,97,113	Cr. 3,45,65,21,242
5,72,99,50,338	1,28,18,65,545	Cr. 21,78,79,24,559
6,51,72,26,438	3,70,15,62,658	Cr. 25,24,44,45,801
4,11,550	68,390	Dr. 1,27,66,924
..	..	Dr. 1,24,911
66,67,363	3,56,00,000	Dr. 10,15,63,949
1,68,54,936	5,84,52,275	Dr. 49,32,35,351
2,83,17,232	1,28,63,000	Dr. 68,60,90,010
-40,11,557@	..	Dr. -3,03,80,847*(a)
2,890	..	Dr. 9,99,225
18,64,76,761	22,16,25,000	Dr. 41,54,04,781
..	..	Dr. 6,00,000
..	..	Dr. 5,476
7,26,32,320	8,48,78,513	Dr. 12,48,84,546
11,93,94,213	43,34,28,975	Dr. 1,83,85,15,047
..	..	Dr. -1,08,343(a)
2,00,000	..	Dr. 8,00,000
17,68,170	1,07,00,000	Dr. 1,60,48,855
1,200	3,00,000	Dr. 4,26,400

(a) Minus balances at the close of the year is under correspondence with the Government which keeps detailed accounts.

* Please see explanatory note 3 below statement no. 8 (page 49).

@ Minus figure during the year is due to adjustment of credits of earlier years.

STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY

Head of Account 1		Opening balance 2
		Rs.
Part I—Consolidated Fund—concl'd.		
F. Loans and Advances—concl'd.		
713. Loans for Forest	.. Dr.	3,18,200
714. Loans for Community Development	.. Dr.	5,84,35,971
715. Loans to Agricultural Financial Institutions	.. Dr.	2,33,447
720. Loans for Industrial Research and Development	.. Dr.	18,17,59,000
721. Loans for Village and Small Industries	.. Dr.	21,49,83,917
722. Loans for Machinery and Engineering Industries	.. Dr.	3,21,247
723. Loans for Petroleum, Chemicals and Fertilizer Industries	.. Dr.	2,38,400
726. Loans for Consumer Industries	.. Dr.	15,26,200
730. Loans to Industrial Financial Institutions	.. Dr.	—26,54,723
734. Loans for Power Projects	.. Dr.	16,32,92,11,460
738. Loans for Road and Water Transport Services	.. Dr.	2,60,00,000
766. Loans to Government Servants, etc.	.. Dr.	20,48,95,564
767. Miscellaneous Loans	.. Dr.	68,04,308
Total—F. Loans and Advances	.. Dr.	20,25,38,48,201
G. Inter-State Settlement—		
768. Inter-State Settlement	..	..
Total (768)	..	..
H. Transfer to Contingency Fund—		
769. Appropriations to Contingency Fund	..	..
Total (769)	..	..
Total—Part I—Consolidated Fund	..	..
Part II—Contingency Fund—		
800. Contingency Fund—	..	..
Appropriations from the Consolidated Fund	.. Cr.	75,00,00,000
Total (800)	.. Cr.	75,00,00,000

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
	3,00,000	Dr. 6,18,200
27,39,427	46,00,000	Dr. 6,02,96,544
2,00,000	..	Dr. 33,447
1,00,00,000	..	Dr. 17,17,59,000
1,23,02,058	11,61,80,061	Dr. 31,88,61,920
..	..	Dr. 3,21,247
..	..	Dr. 2,38,400
..	..	Dr. 15,26,200
..	..	Dr. —26,54,723(a)
3,77,68,566	3,77,94,84,265	Dr. 20,07,09,27,159
..	..	Dr. 2,60,00,000
3,80,48,043	6,18,22,897	Dr. 22,86,70,418
13,88,133	50,79,000	Dr. 1,04,95,175
53,11,61,305	4,82,53,82,376	Dr. 24,54,80,69,272
..
..
50,00,00,000	..	..
50,00,00,000	..	..
20,47,33,87,902	20,58,63,43,497	..
..	50,00,00,000	Cr. 25,00,00,000
..	50,00,00,000	Cr. 25,00,00,000

(a) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds	.. Cr. 2,35,22,33,233
Total (805)	.. Cr. 2,35,22,33,233
(c) Other Accounts—	
811. Insurance and Pension Funds	.. Cr. 4,43,32,577
Total (811)	.. Cr. 4,43,32,577
Total—I. Small Savings, Provident Funds, etc. (A)	.. Cr. 2,39,65,65,810
J. Reserve Funds—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—Depreciation Reserve Fund—	
Motor Transport	.. Cr. 8,54,26,578
(ii) Depreciation Reserve Fund—Government Non-Commercial Depart- ments/Undertakings—Depreciation Reserve Funds—	
Government Presses	.. Cr. 1,12,63,451
Total (815)	.. Cr. 9,66,90,029
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/ Undertakings	
	Cr. 5,53,258
Total (821)	.. Cr. 5,53,258
Total—(a) Reserve Funds bearing interest	.. Cr. 9,72,43,287
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt—	
Sinking Funds	.. Cr. 1,42,29,837
B. Sinking Fund Investment Account—	
Sinking Fund Investment Account	.. ..
Total (822)	.. Cr. 1,42,29,837
	.. Cr. 1,42,29,837

(A) For detailed account please see statement no. 17.

(**) For detailed account please see statement no. 19.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
72,79,12,482	28,34,34,288	Cr. 2,79,67,11,427
72,79,12,482	28,34,34,288	Cr. 2,79,67,11,427
2,70,36,986	93,98,405	Cr. 6,19,71,158
2,70,36,986	93,98,405	Cr. 6,19,71,158
75,49,49,468	29,28,32,693	Cr. 2,85,86,82,585
5,59,61,611	4,78,76,524	Cr. 9,35,11,665
11,59,895		Cr. 1,24,23,346
5,71,21,506	4,78,76,524	Cr. 10,59,35,011
1,32,29,064	1,32,37,033	Cr. 5,45,289
1,32,29,064	1,32,37,033	Cr. 5,45,289
7,03,50,570	6,11,13,557	Cr. 10,64,80,300
		Cr. 1,42,29,837
		Cr. 1,42,29,837

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
J. Reserve Funds—concl'd.	
(b) Reserve Funds not bearing interest—concl'd.	
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes	.. Cr. 4,25,980
(ii) Industrial Development Funds	.. Cr. 6,15,31,808
(iii) Other Development and Welfare Funds—	
Gross	.. Cr. 2,30,35,265
Investments	.. Dr. 67,88,390
Total (829) {	.. Cr. 8,49,93,053
Gross	
Investments	.. Dr. 67,88,390
835. General and Other Reserve Funds—	
Foodgrains Reserve Fund	.. Cr. 39,74,732
Total (835)	.. Cr. 39,74,732
Total—(b) Reserve Funds not bearing interest—	
(Gross)	.. Cr. 10,31,97,622
(Investments)	.. Dr. 67,88,390
Total—J. Reserve Funds—	
(Gross)	.. Cr. 20,04,40,909
(Investments)	.. Dr. 67,88,390
K. Deposits and Advances—	
(a) Deposits bearing interest—	
836. Civil Deposits	.. Cr. 11,124
Total (836)	.. Cr. 11,124
838. Deposits of Local Funds—	
Deposits of Municipal Corporations	.. Cr. 1,94,78,795
Deposits of State Housing Boards	.. Cr. 3,42,48,174
Deposits of other autonomous bodies	.. Cr. 40,32,49,083
Total (838)	.. Cr. 45,69,76,052

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2 Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—contd.	
(a) Deposits bearing interest—concl'd.	
842. Other Deposits—	
Miscellaneous	.. Cr. 44,64,11,547
Total (842)	.. Cr. 44,64,11,547
Total—(a) Deposits bearing interest	.. Cr. 90,33,98,723
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits	.. Cr. 9,42,82,856
(ii) Security deposits	.. Cr. 18,109
(iii) Civil Courts' deposits	.. Cr. 7,63,65,327
(iv) Criminal Courts' deposits	.. Cr. 39,489
(v) Personal deposits	.. Cr. 13,79,78,721
(vi) Personal deposits—Investments	.. Dr. 51,910
(vii) Public Works deposits	.. Cr. 73,60,90,653
(viii) Deposits of Police Funds	.. Cr. 2,05,20,371
(ix) Deposits for purchases, etc. abroad	.. Cr. 1,83,730
(x) Deposits for work done for public bodies or private individuals	.. Cr. 12,09,855
(xi) Deposits of fees received by Government servants for work done for private bodies	.. Cr. 3,61,374
(xii) Deposits in connection with elections	.. Cr. 3,09,890
(xiii) Deposits of educational institutions	.. Cr. 1,07,98,589
(xiv) Unclaimed deposits in the G.P. Fund	.. Cr. 61,713
(xv) Deposits on account of court deposits transferred from Pakistan	.. Cr. 10,28,228
(xvi) Other deposits	.. Cr. 6,19,200
Total (843)	.. Cr. 1,07,98,68,105
	.. Dr. 51,910
847. Deposits of Local Funds—	
(i) District Funds	.. Cr. 14,52,954
(ii) Municipal Funds	.. Cr. 3,42,808
(iii) State Transport Corporation Funds	.. Cr. —6,16,766
(iv) Panchayat Bodies Funds	.. Cr. 8,28,16,593*
(v) Education Funds	.. Cr. 2,92,593
(vi) Other Funds	.. Cr. 70,18,599@
Total (847)	.. Cr. 9,13,06,781

* Differs by Re.1 (decreased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

@ Differs by Re.1 (increased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts 3 Rs.	Disbursements 4 Rs.		Closing balance 5 Rs.
4,02,35,061	66,38,396	Cr.	48,00,08,212
4,02,35,061	66,38,396	Cr.	48,00,08,212
5,74,93,371	18,83,03,323	Cr.	77,25,88,771
16,10,49,505	11,77,92,344	Cr.	13,75,40,017
..	..	Cr.	18,109
24,47,66,006	22,52,60,761	Cr.	9,58,70,572
..	..	Cr.	39,489
7,24,80,84,212	7,20,05,15,698	Cr.	18,55,47,235
..	..	Dr.	51,910
1,23,14,28,783	1,28,26,96,113	Cr.	68,48,23,323
1,12,99,903	2,19,88,304	Cr.	98,31,970
..	..	Cr.	1,83,730
..	..	Cr.	12,09,855
..	..	Cr.	3,61,374
—43,500@	13,350	Cr.	2,53,040
67,84,832	64,37,816	Cr.	1,11,45,605
..	..	Cr.	61,713
..	..	Cr.	10,28,228
..	..	Cr.	6,19,200
8,90,33,69,741	8,85,47,04,386	Cr.	1,12,85,33,460
..	..	Dr.	51,910
..	..	Cr.	14,52,954*
..	..	Cr.	3,42,808*
..	..	Cr.	—6,16,766**
26,41,13,503	24,59,23,131	Cr.	10,10,06,965*
2,00,559	..	Cr.	4,93,152
..	2,06,80,770	Cr.	—1,36,62,171**
26,43,14,062	26,66,03,901	Cr.	8,90,16,942

*Please see explanatory note 3 below statement no. 8 (page 49).

**Minus balance at the close of the year is under investigation.

@Minus figure during the year is due to adjustment of credits of earlier years.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—concl'd.	
(b) Deposits not bearing interest—concl'd.	
848. Other Deposits—	
(i) Subventions from Central Road Fund	.. ..
(ii) Miscellaneous Deposits	.. Cr. 1,97,11,160
Total (848)	.. Cr. 1,97,11,160
Total—(b) Deposits not bearing interest	.. Cr. 1,19,08,86,046 .. Dr. 51,910
(c) Advances—	
850. Civil Advances—	
(i) Forest advances	.. Dr. 1,14,101
(ii) Revenue advances	.. Dr. 10,387
(iii) Other departmental advances	.. Dr. 12,57,831
(iv) Other advances	.. Dr. 5,03,584
Total (850)	.. Dr. 18,85,903
Total—(c) Advances	.. Dr. 18,85,903
Total—K. Deposits and Advances	.. Cr. 2,09,23,98,866 .. Dr. 51,910
L. Suspense and Miscellaneous—	
(b) Suspense—	
858. Suspense Accounts—	
(i) Departmental Adjusting Account—Receipts	.. Cr. 27,90,80,535
(ii) Departmental Adjusting Account—Payments	.. Cr. 7,56,23,658
(iii) Cash Settlement Suspense Account	.. Dr. 19,05,02,235
(iv) Pay and Accounts Offices Suspense	.. Dr. 6,53,57,086
(v) Reserve Bank Suspense—Headquarters	.. Cr. 2,58,87,322
(vi) Central Accounts Office—Reserve Bank Suspense	.. Dr. 16,39,28,810
(vii) Provident Fund Suspense	.. Dr. 13,22,917
(viii) Tele-Communication Accounts Office Suspense	.. Dr. 48,927

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		Rs.
..
..	..	Cr.	1,97,11,160
..	..	Cr.	1,97,11,160
9,16,76,83,803	9,12,13,08,287	Cr.	1,23,72,61,562
..	..	Dr.	51,910
12,02,31,293	11,94,11,835	Cr.	7,05,357
..	..	Dr.	10,387
..	..	Dr.	12,57,831
..	2,32,548	Dr.	7,36,132
12,02,31,293	11,96,44,383	Dr.	12,98,993
12,02,31,293	11,96,44,383	Dr.	12,98,993
9,34,54,08,467	9,42,92,55,993	Cr.	2,00,85,51,340
..	..	Dr.	51,910
-21,61,31,055**	..	Cr.	6,29,49,480
..	7,63,26,880	Dr.	7,03,222
31,30,81,034	28,66,34,036	Dr.	16,40,55,237
16,57,82,996	31,31,73,313	Dr.	21,27,47,403
-19,08,536**	-8,21,58,578**	Cr.	10,61,37,364
24,71,903	-10,79,43,740**	Dr.	5,35,13,167
..	1,39,885	Dr.	14,62,802
..	..	Dr.	48,927

**Minus figure during the year is due to adjustment of credits/debits of earlier years.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—contd.		
L. Suspense and Miscellaneous — contd.		
(b) Suspense—concl'd.		
858. Suspense Accounts—concl'd.		
(ix) Suspense Account (Civil)	.. Dr.	10,62,85,830
(x) Broadcasting Receiver Licence Fee Suspense	.. Cr.	8,10,174
(xi) Additional Dearness Allowance Deposit Suspense Account	.. Cr.	33,290
(xii) Additional Dearness Allowance Deposit Suspense Account (New)	.. Cr.	2,40,778
(xiii) All India Service Officers' Group Insurance Scheme	.. Dr.	3,13,320
Total (858)	.. Dr.	<u>14,60,83,368</u>
Total—(b) Suspense	.. Dr.	<u>14,60,83,368</u>
(c) Other Accounts—		
870. Cheques and Bills—		
(i) Departmental Cheques	.. Cr.	80,221
(ii) Treasury Cheques	.. Cr.	14,25,442
Total (870)	.. Cr.	<u>15,05,663</u>
871. Departmental Balances—		
Civil	.. Dr.	4,75,69,868
Total (871)	.. Dr.	<u>4,75,69,868</u>
872. Permanent Cash Imprest—		
Civil	.. Dr.	11,06,075
Total (872)	.. Dr.	<u>11,06,075</u>
873. Cash Balance Investment Account—		
Cash Balance Investment Account	.. Dr.	1,35,14,47,448
Total (873)	.. Dr.	<u>1,35,14,47,448</u>
Total—(c) Other Accounts	..... Dr.	<u>1,39,86,17,728</u>

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT-- contd.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10,78,14,250	5,21,95,233	Dr. 5,06,66,813
..	..	Cr. 8,10,174
-1*	67,147	Dr. 33,858
9,470	702	Cr. 2,49,546
1,52,967	1,20,160	Dr. 2,80,513
37,12,73,028	53,85,55,038	Dr. 31,33,65,378
37,12,73,028	53,85,55,038	Dr. 31,33,65,378
1,43,99,479	1,42,12,466	Cr. 2,67,234
9,74,78,32,138	9,74,74,62,673	Cr. 17,94,907
9,76,22,31,617	9,76,16,75,139	Cr. 20,62,141
9,86,14,294	9,72,49,534	Dr. 4,62,05,108
9,86,14,294	9,72,49,534	Dr. 4,62,05,108
336	87,615	Dr. 11,93,354
336	87,615	Dr. 11,93,354
6,92,56,62,200	7,18,95,00,000	Dr. 1,61,52,85,248
6,92,56,62,200	7,18,95,00,000	Dr. 1,61,52,85,248
16,78,65,08,447	17,04,85,12,288	Dr. 1,66,06,21,569

*Minus figure during the year is due to adjustment of credits of earlier years.

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—contd.		
L. Suspense and Miscellaneous—concl'd.		
(d) Accounts with Governments of foreign countries—		
879. Accounts with Governments of Other Countries—		
Burma	.. Dr.	
Pakistan	.. Dr.	61,54,900
Malaysia	.. Dr.	1,200
Total (879)	.. Dr.	62,16,547
Total—(d) Accounts with Governments of foreign countries	.. Dr.	62,16,547
(e) Miscellaneous—		
880. Miscellaneous Government Account—		
Ledger Balance Adjustment Account	..	..
Writes off from heads of account closing to balance	..	..
Total (880)	..	..
Total—(e) Miscellaneous	..	..
Total—L. Suspense and Miscellaneous	.. Dr.	1,55,09,17,643
M. Remittances—		
(a) Money Orders, Remittances and adjustments between the Officers rendering accounts to the same Accountant General, etc., and other Remittances—		
882. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General/Accounts Officer—		
(i) Cash Remittances between Treasuries and Currency Chests	.. Cr.	18,64,227
(ii) Public Works Remittances	.. Dr.	19,10,52,479
(iii) Forest Remittances	.. Cr.	1,01,96,095*
(iv) Reserve Bank of India Remittances	.. Dr.	20,66,977
Total (882)	.. Dr.	18,10,59,134@
Total—(a) Money Orders, Remittances and adjustments between the Officers rendering accounts, etc.	.. Dr.	18,10,59,134 @

* Differs by Re. 1 (increased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

@ Differs by Re. 1 (decreased) from the closing balance adopted in Finance Accounts 1985-86 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Dr. 60,447
..	28,985	Dr. 61,83,885
..	..	Dr. 1,200
..	28,985	Dr. 62,45,532
..	28,985	Dr. 62,45,532
..
..
..
..
17,15,77,81,475	17,58,70,96,311	Dr. 1,98,02,32,479
31,30,000	31,30,000	Cr. 18,64,227
6,73,25,05,903	6,65,28,52,753	Dr. 11,13,99,329
17,00,91,566	18,02,64,391	Cr. 23,270
..	..	Dr. 20,66,977
6,90,57,27,469	6,83,62,47,144	Dr. 11,15,78,809
6,90,57,27,469	6,83,62,47,144	Dr. 11,15,78,809

**STATEMENT NO. 16—DETAILED STATEMENT OF RECEIPTS,
RELATING TO DEBT, CONTINGENCY**

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—concl'd.		
M. Remittances —concl'd.		
(b) Inter-Government Adjustment Accounts—		
886. Adjusting Account between Central and State Governments—		
Punjab and Central Government	.. Dr.	86,34,634
Total (886)	.. Dr.	86,34,634
893. Inter-State Suspense Account—		
Punjab and Tamil Nadu	.. Dr.	2,130
Punjab and Maharashtra	.. Cr.	39,03,964
Punjab and West Bengal	.. Dr.	299
Punjab and Uttar Pradesh	.. Cr.	500
Punjab and Andhra Pradesh	.. Cr.	14,190
Punjab and Rajasthan	.. Dr.	8,60,444
Punjab and Haryana	.. Dr.	41,93,034
Punjab and Himachal Pradesh	.. Dr.	14,61,421
Punjab and Jammu and Kashmir	.. Dr.	10,60,127(*)
Total (893)	.. Dr.	36,58,801(*)
Total—(b) Inter-Government Adjustment Accounts	.. Dr.	1,22,93,435(*)
Total—M. Remittances	.. Dr.	19,33,52,569
Total Part III—Public Account	..	..
Total Parts—I, II, III	..	..
N. Cash Balance—		
899. Cash Balance—		
Cash in Treasuries	..	..
Deposits with Reserve Bank	..	..
Deposits with Other Banks	..	..
Total (899)	..	..
GRAND TOTAL	..	..

(*) Differs by Re. 1 (increased) from the closing balance adopted in the Finance Accounts 1985-86 due to rounding.

**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT
FUND AND PUBLIC ACCOUNT—concl.**

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
640	640	Dr. 86,34,634
640	640	Dr. 86,34,634
15	..	Dr. 2,115
-30(**)	..	Cr. 39,03,934
30	..	Dr. 269
..	..	Cr. 500
..	..	Cr. 14,190
1,88,071	-13,16,313(**)	Cr. 6,43,940
-1,279(**)	1,12,05,528	Dr. 1,53,99,841
..	14,83,516	Dr. 29,44,937
9,85,465	5,93,428	Dr. 6,68,090
11,72,272	1,19,66,159	Dr. 1,44,52,688
11,72,912	1,19,66,799	Dr. 2,30,87,322
6,90,69,00,381	6,84,82,13,943	Dr. 13,46,66,131
34,23,53,90,361	34,21,85,12,497	..
54,70,87,78,263	55,30,48,55,994	..
4,06,554	2,64,539	..
-43,88,27,057	-1,03,47,62,773(*)	..
99	99	..
-43,84,20,404	-1,03,44,98,135	..
54,27,03,57,859	54,27,03,57,859	..

(**) Minus figure during the year is due to adjustment of credits/debits of earlier years.

(*) There was a difference of Rs. 3,83,77,377 between the figures reflected in accounts (minus Rs. 1,03,47,62,773) and that intimated by the Reserve Bank (minus Rs. 1,07,31,40,150) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at Rs. 4,59,32,360 (July 1987) which is under reconciliation.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt 1	When raised 2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest (a)	.. 1976—86
Market Loans not bearing interest (a)	.. 1956—75
Loans from the Life Insurance Corporation of India	.. 1959—87
Loans from the National Bank for Agriculture and Rural Development	.. 1968—87
Loans from the State Bank of India and other Banks	.. 1974—87
Loans from other institutions (a)	.. 1959—87
Ways and Means Advances from the Reserve Bank of India	.. 1985—87
Total (603)	.. ..
604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Loans to cover gap in resources	.. 1984—87
Share of small savings collections	.. 1984—87
House Building Advances—	
House Building Advances to All India Services Officers	.. 1984—87
Police—Modernisation of Police Force	.. 1984—87
General (Education)—Scholarships—	
National Loan Scholarship Scheme	.. 1984-85
Agriculture—Manures and Fertilizers—	
Purchase of fertilizers	.. 1985—87
Total—A	.. ..
B. Loans for State/Union Territory Plan Schemes—	
Block Loans	.. 1984—87
Loans for relief from Natural Calamities	.. 1985-86
Loans for Area Development Programme	.. 1986-87
Total—B	.. ..

(a) Details are given in Annexure to this statement.

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,40,99,60,500 (x)	22,00,00,000		1,62,99,60,500
13,88,19,820 (y)		7,00,35,200	6,87,84,620
17,70,57,194	2,79,00,000	86,43,961	19,63,13,233
6,61,14,830	80,12,500	87,22,040	6,54,05,290
3,00,00,00,000	50,00,00,000	2,30,00,00,000	1,20,00,00,000
29,69,89,911	3,13,63,600	3,22,95,912	29,60,57,599
5,08,89,42,255	78,72,76,100	2,41,96,97,113	3,45,65,21,242
6,68,64,00,000	13,92,00,000	24,27,00,000	6,58,29,00,000
1,86,45,00,000	1,39,55,00,000		3,26,00,00,000
32,75,878	11,71,538	3,43,923	41,03,493
67,78,920	35,00,000	2,79,340	99,99,580
3,00,000			3,00,000
15,00,00,000	39,78,00,000	28,27,00,000	26,51,00,000
8,71,12,54,798	1,93,71,71,538	52,60,23,263	10,12,24,03,073
2,28,70,16,967	3,74,07,16,800	15,50,07,460	5,87,27,26,307
3,82,20,000		25,48,000	3,56,72,000
	55,91,000		55,91,000
2,32,52,36,967	3,74,63,07,800	15,75,55,460	5,91,39,89,307

(x) Differs by Rs. 5,27,55,200 (decreased) from the closing balance adopted in Finance Accounts 1985-86 due to *proforma* transfer of the balance of 6% Punjab Loan 1986 which was notified for discharge during the year and became non-interest bearing.

(y) Differs by Rs. 5,27,55,200 (increased) from the closing balance adopted in Finance Accounts 1985-86 *vide* footnote (x) above.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
E. Public Debt—contd.	
604. Loans and Advances from the Central Government—contd.	
G. Loans for Central Plan Schemes—	
General (Urban Development)—Other Loans—	
Integrated Urban Development in areas of National Importance	.. ..
Agriculture—Storage and Warehousing	.. ..
Fisheries—Inland Fisheries	.. 1984—87
Power Development—	
Renovation and Modernisation of Thermal Power Station	.. 1984-85
Co-operation—	
Credit Co-operatives—	
Loans for Credit Co-operative Institutions in under-developed States	.. 1984—86
Total—C	.. ..
D. Loans for Centrally Sponsored Plan Schemes—	
General (Urban Development)—Other loans—	
Integrated Development of Medium and Small Towns	.. 1984—87
Co-operation—	
Credit-Co-operatives—	
Strengthening of Agricultural Credit Stabilization Fund	.. 1985—87
Consumers' Co-operatives—	
Development of Urban Consumers' Co-operatives	.. ..
Soil and Water Conservation—Soil Conservation Schemes	.. 1984—87
Pilot Project for propagation of Water Conservation and harvesting technology	.. 1984-85
Village and Small Industries—	
Handloom Industries	.. 1984—87
Other loans	.. 1984—87
Roads and Bridges—Roads of Inter-State Importance	.. 1984—87
Flood control and Anti-Sea erosion projects	.. 1984—86
Total—D	.. ..
E. Ways and Means Advances—	
Other Ways and Means Advances	
Total—E	.. ..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..
..
1,70,000	6,00,000	..	7,70,000
2,80,00,000	..	..	2,80,00,000
4,49,50,000	..	..	4,49,50,000
7,31,20,000	6,00,000	..	7,37,20,000
99,45,000	54,63,000	..	1,54,08,000
5,00,000	16,25,000	..	21,25,000
..
66,41,334	60,83,000	4,57,198	1,22,67,136
1,17,833	..	8,417	1,09,416
56,83,400	6,00,000	6,12,600	56,70,800
26,12,667	21,00,000	1,75,083	45,37,584
1,16,80,000	50,00,000	4,80,000	1,62,00,000
1,31,20,320	2,50,00,000	5,46,680	3,75,73,640
5,03,00,554	4,58,71,000	22,79,978	9,38,91,576
..
..

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT

Description of Debt.	When raised
1	2
E. Public Debt—concl'd.	
604. Loans and Advances from the Central Government—concl'd.	
F. Pre—1984-85 Loans—	
Rehabilitation of Displaced Persons, Repatriates, etc.	1963—84
National Loan Scholarship Scheme	1974—84
Loans to clear overdrafts advanced during 1982-83 and 1983-84	1982—84
Small Savings Loans	1964—84
Pre—1979-80 Consolidated Loans for productive and semi-productive purposes	1955—79
1979—84 Consolidated Loans	.. ..
Total—F	.. ..
Total (604)	.. ..
Total —E. Public Debt	.. ..
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds—	
A. Civil—	
General Provident Fund	.. ..
Contributory Provident Fund	.. ..
All India Services Provident Fund	.. ..
Total—A	.. ..
D. Other Provident Funds—	
Workmen's Contributory Provident Fund	.. ..
Contributory Provident Pension Fund	.. ..
Other Miscellaneous Provident Funds	.. ..
Total—D	.. ..
Total (805)	.. ..
(c) Other Accounts—	
811. Insurance and Pension Funds—	
Punjab State Government Employees' Group Insurance Scheme	.. ..
Total (811)	.. ..
Total—I. Small Savings, Provident Funds, etc.	.. ..
Grand Total	.. ..

AND OTHER INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT— *concid.*

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
3	4	5	6
Rs.	Rs.	Rs.	Rs.
8,97,381	..	..	8,97,381
42,73,696	..	1,06,843	41,66,853
75,46,60,000	..	23,73,40,000	51,73,20,000
1,86,49,05,000	..	4,12,70,000	1,82,36,35,000
1,81,10,86,377	..	22,54,23,000	1,58,56,63,377
1,74,41,04,993	..	9,18,67,001	1,65,22,37,992
6,17,99,27,447	..	59,60,06,844	5,58,39,20,603
17,33,98,39,766	5,72,99,50,338	1,28,18,65,545	21,78,79,24,559
22,42,87,82,021	6,51,72,26,438	3,70,15,62,658	25,24,44,45,801
2,33,21,25,181	72,59,31,030	28,08,64,463	2,77,71,91,748
78,30,654	—19,04,981@	12,51,363	46,74,310
1,13,25,928	38,86,433	13,18,462	1,38,93,899
2,35,12,81,763	72,79,12,482	28,34,34,288	2,79,57,59,957
16,552	..	..	16,552
498	..	..	498
9,34,420	..	..	9,34,420
9,51,470	..	..	9,51,470
2,35,22,33,233	72,79,12,482	28,34,34,288	2,79,67,11,427
4,43,32,577	2,70,36,986	93,98,405	6,19,71,158
4,43,32,577	2,70,36,986	93,98,405	6,19,71,158
2,39,65,65,810	75,49,49,468	29,28,32,693	2,85,86,82,585
24,82,53,47,831	7,27,21,75,906	3,99,43,95,351	28,10,31,28,386

@Minus figure during the year is due to transfer of credits of employees of Punjab Roadways to General Provident Fund.

Description of loan.	When raised.
1	2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest—	
6 % Punjab Loan 1987	.. 23rd August 1977
6½ % Punjab Loan 1988	.. 12th September 1978
6½ % Punjab Loan 1989	.. 1st September 1979
6½ % Punjab Loan 1992	.. 1st September 1980
7 % Punjab Loan 1993	.. 1st September 1981
7½ % Punjab Loan 1997	.. 14th July 1982
8½ % Punjab Loan 2000	.. 16th August 1983
9 % Punjab Loan 1999	.. 4th September 1984
9½ % Punjab Loan 1998	.. 2nd September 1985
11 % Punjab Loan 2001	.. 1st September 1986
Total—Market Loans bearing interest	..
Market Loans not bearing interest—	
4 % Punjab Loan 1968	.. 3rd September 1956
4 % Punjab Loan 1971	.. 19th August 1959
4½ % Punjab Loan 1972	.. 4th September 1961
4½ % Punjab Loan 1974	.. 27th August 1962
5½ % Punjab Loan 1977	.. 3rd August 1965
5½ % Punjab Loan 1979	.. 1st September 1967
5½ % Punjab Loan 1980	.. 2nd September 1968
5½ % Punjab Loan 1981	.. 6th September 1969
5½ % Punjab Loan 1982	.. 15th July 1970
5½ % Punjab Loan 1983	.. 19th August 1971
5½ % Punjab Loan 1984	.. 4th September 1972
6 % Punjab Loan 1984	.. 27th August 1974
5½ % Punjab Loan 1985	.. 27th August 1973
6 % Punjab Loan 1985	.. 15th September 1975
6 % Punjab Loan 1986	.. 15th September 1976
Total—Market Loans not bearing interest	..

STATEMENT NO. 17

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
3	4	5	6
Rs.	Rs.	Rs.	Rs.
8,04,17,700	8,04,17,700
7,51,42,400	7,51,42,400
8,63,25,900	8,63,25,900
9,44,36,600	9,44,36,600
13,64,79,600	13,64,79,600
13,21,18,400	13,21,18,400
16,70,26,000	16,70,26,000
35,47,13,900	35,47,13,900
28,33,00,000	28,33,00,000
..	22,00,00,000	..	22,00,00,000
1,40,99,60,500 (a)	22,00,00,000	..	1,62,99,60,500
3,86,574	3,86,574
800	800
2,000	2,000
2,39,500	2,39,500
2,89,488	2,89,488
21,83,458	..	7,00,000	14,83,458
2,10,000	..	-7,00,000 (A)	9,10,000
30,40,000	..	15,000	30,25,000
4,13,700	4,13,700
1,23,100	..	1,10,100	13,000
60,95,400	60,95,400
5,47,11,200	..	500	5,47,10,700
74,59,100	..	74,59,000	100
1,09,10,300	..	1,08,10,300	1,00,000
5,27,55,200	..	5,16,40,300	11,14,900
13,88,19,820 (b)	..	7,00,35,200	6,87,84,620

(a) See footnote (x) at page 193.

(b) See footnote (y) at page 193.

(A) Minus figure is due to adjustment of previous years.

ANNEXURE TO

Description of loan.	When raised
1	2

E. Public Debt—concl.**603. Internal Debt of the State Government—concl.**

Loans from other Institutions—

Loans from National Co-operative Development Corporation	.. 1959—87
Loans from General Insurance Corporation of India	.. 1978—87
Total—Loans from other Institutions	.. ..

STATEMENT NO. 17—concl'd.

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
3	4	5	6
Rs.	Rs.	Rs.	Rs.
25,17,93,911	2,33,63,600	3,02,19,912	24,49,37,599
4,51,96,000	80,00,000	20,76,000	5,11,20,000
29,69,89,911	3,13,63,600	3,22,95,912	29,60,57,599

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2 Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture—	
Secondary Education ..	—25,960
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme ..	53,57,697
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—95,423
Total ..	52,62,274
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	67,34,385
Other educational loans ..	11,39,385
Total (677) ..	1,31,10,084
680. Loans for Medical—	
Medical education ..	1,24,911
Total (680) ..	1,24,911
682. Loans for Public Health, Sanitation and Water Supply—	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,39,22,059
Sewerage schemes ..	—38,12,883

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—25,960	..	—25,960*	..
29,040	53,86,737	2,19,289	51,67,448	23,531
..	—95,423	35,166	—1,30,589*	..
29,040	52,91,314	2,54,455	50,36,859	23,531
39,350	67,73,735	1,57,095	66,16,640	91,219
..	11,39,385	..	11,39,385	..
68,390	1,31,78,474	4,11,550	1,27,66,924	1,14,750
..	1,24,911	..	1,24,911	..
..	1,24,911	..	1,24,911	..
..	1,39,22,059	3,02,753	1,36,19,306	2,73,040
..	—38,12,883	8,77,752	—46,90,635*	10,33,623

*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
682. Loans for Public Health, Sanitation and Water Supply—concl'd.	
Urban Water Supply Programmes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	3,31,06,980
(ii) Loans for execution of urban water supply and sewerage schemes	3,05,00,000
Total	<u>6,36,06,980</u>
Rural Water Supply Programmes	—10,84,844
Total (682)	<u>7,26,31,312</u>
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board	29,99,66,549
Village Housing Scheme—	
Loans for construction of houses in rural areas	2,18,27,910
Subsidised Industrial Housing Schemes	—3,66,924
Total	<u>2,14,60,986</u>
Low Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses	7,32,44,716
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	82,306
Total	<u>7,33,27,022</u>
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses	1,35,20,918
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—5,59,541
Total	<u>1,29,61,377</u>

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,56,00,000	6,87,06,980	49,98,073	6,37,08,907	26,23,716
..	3,05,00,000	4,74,299	3,00,25,701	..
3,56,00,000	9,92,06,980	54,72,372	9,37,34,608	26,23,716
..	—10,84,844	14,486	—10,99,330*	..
3,56,00,000	10,82,31,312	66,67,363	10,15,63,949	39,30,379
..
1,73,37,000	31,73,03,549	61,674	31,72,41,875	..
80,00,000	2,98,27,910	10,39,753	2,87,88,157	11,25,424
..	—3,66,924	2,14,103	—5,81,027*	5,54,874
80,00,000	2,94,60,986	12,53,856	2,82,07,130	16,80,298
..
1,43,65,475	8,76,10,191	47,46,721	8,28,63,470	50,77,233
..	82,306	3,137	79,169	1,08,723
1,43,65,475	8,76,92,497	47,49,858	8,29,42,639	51,85,956
..
80,00,000	2,15,20,918	9,85,144	2,05,35,774	70,04,502
..	—5,59,541	3,36,793	—8,96,334*	..
80,00,000	2,09,61,377	13,21,937	1,96,39,440	70,04,502

* Minus balance at the close of the year is under investigation.

STATEMENT NO. 18.—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
683. Loans for Housing—concl'd.	
Higher Income Group Housing Scheme ..	—12,54,806
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	2,32,75,122
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas ..	56,79,114
(ii) Loans to other parties for building houses in urban estates ..	1,11,53,884
(iii) Loans to other parties for building houses in Chandigarh ..	60,81,272
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—10,12,508
Total ..	2,19,01,762
Total (683) ..	45,16,38,012
684. Loans for Urban Development—	
Urban Development—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	16,59,58,978
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	49,69,49,130
(iii) Loans to Improvement Trusts for Development Projects ..	3,17,02,513
(iv) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	26,20,915
(v) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	38,32,171
(vi) Loans for development of Small and Medium Towns ..	2,52,15,000
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—2,47,34,465
Total (684) ..	70,15,44,242

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
	-12,54,806	13,619	-12,68,425(*)	2,475
62,00,000	2,94,75,122	20,39,954	2,74,35,168	14,39,017
17,98,800	74,77,914	13,75,340	61,02,574	6,52,680
10,00,000	1,21,53,884	57,28,708	64,25,176	2,62,835
	60,81,272		60,81,272	
17,51,000	7,38,492	3,09,990	4,28,502	
45,49,800	2,64,51,562	74,14,038	1,90,37,524	9,15,515
5,84,52,275	51,00,90,287	1,68,54,936	49,32,35,351	1,62,27,763
12,00,000	16,71,58,978	35,97,664	16,35,61,314	24,84,929
	49,69,49,130	1,80,57,621	47,88,91,509	1,67,33,930
9,00,000	3,26,02,513	17,39,003	3,08,63,510	30,73,516
	26,20,915	3,54,225	22,66,690	
	38,32,171		38,32,171	
1,07,63,000	3,59,78,000		3,59,78,000	1,36,18,442
	-2,47,34,465	45,68,719	-2,93,03,184(*)	1,66,922
1,28,63,000	71,44,07,242	2,83,17,232	68,60,90,010	3,60,77,739

(*) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT NO. 18- DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1986 2 Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(a) Loans for Social and Community Services—<i>concl'd.</i>	
688. Loans for Social Security and Welfare—	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	28,29,526
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—62,12,317
Total ..	—33,82,791
Relief Measures—	
(i) Loans to uprooted persons from war affected areas ..	42,74,895
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	38,155
Total ..	43,13,050
Rehabilitation Schemes ..	—3,62,90,328
Other Social Security and Welfare Programmes ..	9,67,665
Total (688) ..	— 3,43,92,404
695. Loans for Other Social and Community Services—	
Labour ..	5,66,875
Relief for natural calamities ..	4,50,947
Other loans ..	—15,707
Total (695) ..	10,02,115
Total (a) ..	1,20,56,58,272

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	28,29,526	22,776	28,06,750	..
..	—62,12,317	52,314	—62,64,631(*)	8,376
..	—33,82,791	75,090	—34,57,881	8,376
..	42,74,895	..	42,74,895	..
..	38,155	..	38,155	..
..	43,13,050	..	43,13,050	..
..	—3,62,90,328	—40,86,647@	—3,22,03,681(*)	31,269
..	9,67,665	..	9,67,665	..
..	—3,43,92,404	—40,11,557	—3,03,80,847	39,645
..	5,66,875	2,890	5,63,985	..
..	4,50,947	..	4,50,947	..
..	—15,707	..	—15,707(*)	..
..	10,02,115	2,890	9,99,225	..
10,69,83,665	1,31,26,41,937	4,82,42,414	1,26,43,99,523	5,63,90,276

* Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

@ Minus figure during the year is due to write-back of credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS:

Head of Account 1	Balance on 1st April 1986 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—	
(i) General Economic Services —	
698. Loans for Co-operation—	
Credit Co-operatives—	
(i) Loans to Central Co-operative Bank for Agricultural Stabilization Fund ..	47,51,472
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	5,39,79,287
(iii) Loan assistance to Co-operative Societies, credit institutions in co-operatively under-developed states to meet the non-credit cover ..	8,15,00,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—65,51,878
Total ..	13,36,78,881
Housing Co-operatives—	
Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural area ..	1,79,81,915
Farming Co-operatives ..	21,733
Warehousing and Marketing Co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	1,12,53,344
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	14,75,48,353
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton ..	4,50,35,708
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	8,47,803
Total ..	20,46,85,208

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
16,25,000	63,76,472	—79,465(**)	64,55,937	2,23,538
..	5,39,79,287	13,81,744	5,25,97,543	6,82,405
..	8,15,00,000	..	8,15,00,000	36,53,995
..	65,51,878	20,99,573	—86,51,451(*)	..
16,25,000	13,53,03,881	34,01,852	13,19,02,029	45,59,938
..	1,79,81,915	..	1,79,81,915	..
..	21,733	..	21,733	..
..	1,12,53,344	—13,168(**)	1,12,66,512	..
22,00,00,000	36,75,48,353	18,20,48,183	18,55,00,170	1,11,21,030(x)
..	4,50,35,708	8,37,571	4,41,98,137	..
..	8,47,803	1,41,000	7,06,803	..
22,00,00,000	42,46,85,208	18,30,13,586	24,16,71,622	1,11,21,030

(*) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

(**) Minus figure during the year is due to write-back of credits of earlier years.

(x) Schemewise details awaited.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1986 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(i) General Economic Services—concl'd.	
698. Loans for Co-operation—concl'd.	
Dairy Co-operatives	.. 3,74,000
Co-operative Sugar Mills	.. 4,94,163
Industrial Co-operatives	.. 3,90,090
Consumer Co-operatives—	
(i) Loans to Consumer Co-operative Stores	.. 2,12,46,552
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 13,84,000
Total	.. 2,26,30,552
Total (698)	.. 38,02,56,542
700. Loans to General Financial and Trading Institutions—	
Loans to Trading Institutions—	
Loans to Punjab Export Corporation	.. 6,00,000
Total (700)	.. 6,00,000
704. Loans for Other General Economic Services—	
Other loans	.. 5,476
Total (704)	.. 5,476
Total (i)	.. 38,08,62,018
(ii) Agriculture and Allied Services—	
705. Loans for Agriculture—	
Manures and Fertilizers—	
(i) Loans to Punjab Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs, etc.	.. 10,13,74,215
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. —3,20,515
Total	.. 10,10,53,700
High yielding variety programme—	
(i) Loans under Package Programme	.. 1,14,50,406
(ii) Loans under intensive cultivation	.. 1,05,50,349
Total	.. 2,20,00,755
Plant Protection—	
(i) Loans for aerial spraying of crops	.. 1,50,60,562
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 88,59,253
Total	.. 2,39,19,815
Commercial Crops	.. —22,88,851
Agricultural engineering—	
Loans to Punjab Agro-Industries Corporation	.. ..

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,74,000	..	3,74,000	..
..	4,94,163	..	4,94,163	..
..	3,90,090	-4,120(**)	3,94,210	..
..	2,12,46,552	65,443	2,11,81,109	19,536
..	13,84,000	..	13,84,000	..
..	2,26,30,552	65,443	2,25,65,109	19,536
22,16,25,000	60,18,81,542	18,64,76,761	41,54,04,781	1,57,00,504
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	5,476	..	5,476	..
..	5,476	..	5,476	..
22,16,25,000	60,24,87,018	18,64,76,761	41,60,10,257	1,57,00,504
8,00,00,000	18,13,74,215	6,56,64,528	11,57,09,687	36,69,586
..	-3,20,515	11,20,939	-14,41,454(*)	3,80,990
8,00,00,000	18,10,53,700	6,67,85,467	11,42,68,233	40,50,576
..	1,14,50,406	..	1,14,50,406	..
..	1,05,50,349	..	1,05,50,349	..
..	2,20,00,755	..	2,20,00,755	..
24,33,770	1,74,94,332	51,28,280	1,23,66,052	4,52,247
20,45,243	1,09,04,496	..	1,09,04,496	..
44,79,013	2,83,98,828	51,28,280	2,32,70,548	4,52,247
..	-22,88,851	1,25,207	-24,14,058(*)	7,026
2,50,000	2,50,000	..	2,50,000	..

(*) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

(**) Minus figure during the year is due to write-back of credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1986 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
705. Loans for Agriculture—concl'd.	
Horticulture—	
(i) Loans for development of horticulture and orchards	45,51,203
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	8,89,500
Total	<u>54,40,703</u>
Marketing	—8,00,063
Other agricultural loans	—3,66,87,706
Total (705)	<u>11,26,38,353</u>
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tubewell Corporation	1,18,32,84,392
(ii) Loans for installation of pumping sets/tube-wells	3,64,49,583
(iii) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., under various A.R.D.C./N.A.B.A.R.D. Schemes for agricultural development	15,07,80,892
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	16,14,866
Total	<u>1,37,21,29,733</u>
Soil Conservation Schemes—	
(i) Advances for pilot project on development on Kandli area with World Bank Assistance	1,31,82,146
(ii) Advances for soil and water management including conservation, irrigation, levelling of land and field drains	5,16,64,635
(iii) Advances for soil and water conservation on water shed basis	3,21,24,899
(iv) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., for carrying out soil and water conservation works provided under A.R.D.C./N.A. B.A.R.D. Schemes	—1,24,76,467
(v) Advances for Soil and Water Conservation Programme in other areas of the State	32,07,854
(vi) Advances for Harvesting Technology in Handicapped Areas	4,49,435
Total	<u>8,81,52,502</u>
Area Development Programme	6,41,98,050
Total (706)	<u>1,52,44,80,285</u>

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	45,51,203	4,88,717	40,62,486	5,66,940
1,49,500	10,39,000	..	10,39,000	..
1,49,500	55,90,203	4,88,717	51,01,486	5,66,940
..	—8,00,063	4,276	—8,04,339*	..
..	—3,66,87,706	1,00,373	—3,67,88,079*	3,40,565
8,48,78,513	19,75,16,866	7,26,32,320	12,48,84,546	54,17,354
39,78,77,000	1,58,11,61,392	9,19,79,619	1,48,91,81,773	13,06,21,000
..	3,64,49,583	1,22,285	3,63,27,298	15,634
..	15,07,80,892	..	15,07,80,892	1,57,64,236
..	16,14,866	2,29,433	13,85,433	12,649
39,78,77,000	1,77,00,06,733	9,23,31,337	1,67,76,75,396	14,64,13,519
54,25,850	1,86,07,996	..	1,86,07,996	..
..	5,16,64,635	1,47,62,905	3,69,01,730	42,20,311
45,72,987	3,66,97,886	29,00,521	3,37,97,365	7,52,075
15,00,000	—1,09,76,467	10,27,020	—1,20,03,487*	..
9,79,488	41,87,342	..	41,87,342	1,201
9,73,650	14,23,085	..	14,23,085	..
1,34,51,975	10,16,04,477	1,86,90,446	8,29,14,031	49,73,587
2,21,00,000	8,62,98,050	83,72,430	7,79,25,620	15,69,836
43,34,28,975	1,95,79,09,260	11,93,94,213	1,83,85,15,047	15,29,56,942

* Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
709. Loans for Food—	
Procurement and Supply—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities.	—1,08,343
Total (709)	—1,08,343
710. Loans for Animal Husbandry—	
Poultry Development	10,00,000
Total (710)	10,00,000
711. Loans for Dairy Development—	
Dairy Development—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., for dairy development	71,17,025
Total (711)	71,17,025
712. Loans for Fisheries—	
Other loans—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., under various A.R.D.C./N.A.B.A.R.D. Schemes	1,27,600
Total (712)	1,27,600
713. Loans for Forest—	
Forest conservation and development—	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., under A.R.D.C./N.A.B.A.R.D. Schemes	3,18,200
Total (713)	3,18,200
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project	1,32,65,651
(ii) Loans under National Extension Service Programme	97,81,443
Total	2,30,47,094

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,08,343	..	—1,08,343*	..
..	1,08,343	..	—1,08,343	..
..	10,00,000	2,00,000	8,00,000	2,73,000
..	10,00,000	2,00,000	8,00,000	2,73,000
1,07,00,000	1,78,17,025	17,68,170	1,60,48,855	..
1,07,00,000	1,78,17,025	17,68,170	1,60,48,855	..
3,00,000	4,27,600	1,200	4,26,400	..
3,00,000	4,27,600	1,200	4,26,400	..
3,00,000	6,18,200	..	6,18,200	..
3,00,000	6,18,200	..	6,18,200	..
..	1,32,65,651	4,002	1,32,61,649	1,133
..	97,81,443	97,491	96,83,952	19,130
..	2,30,47,094	1,01,493	2,29,45,601	20,263

*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—concl'd.	
714. Loans for Community Development—concl'd.	
Rural Works Programme ..	4,56,478
Assistance to Panchayati Raj Institutions—	
(i) Loans to Panchayati Raj Institutions for revenue-earning schemes	3,39,90,074
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	9,42,325
Total ..	3,49,32,399
Total (714) ..	5,84,35,971
715. Loans to Agricultural Financial Institutions—	
Loans to Public undertakings ..	2,33,447
Total (715) ..	2,33,447
—Total (ii) ..	1,70,42,42,538
(iii) Industry and Minerals—	
720. Loans for Industrial Research and Development—	
Other loans—	
(i) Loans to Punjab State Industrial Development Corporation for Implementation of Harvest Combines Project ..	3,00,00,000
(ii) Loans to Punjab State Industrial Development Corporation for setting up of sugar mills ..	5,83,33,000
(iii) Loans to Punjab State Industrial Development Corporation for various schemes ..	9,34,26,000
Total (720) ..	18,17,59,000

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
	4,56,478	13,300	4,43,178	..
46,00,000	3,85,90,074	26,12,448	3,59,77,626	4,23,309
	9,42,325	12,186	9,30,139	1,78,908
46,00,000	3,95,32,399	26,24,634	3,69,07,765	6,02,217
46,00,000	6,30,35,971	27,39,427	6,02,96,544	6,22,480
..	2,33,447	2,00,000	33,447	..
..	2,33,447	2,00,000	33,447	..
53,42,07,488	2,23,84,50,026	19,69,35,330	2,04,15,14,696	15,92,69,776
	3,00,00,000	..	3,00,00,000	..
	5,83,33,000	1,00,00,000	4,83,33,000	..
	9,34,26,000	..	9,34,26,000	..
	18,17,59,000	1,00,00,000	17,17,59,000	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—contd.	
721. Loans for Village and Small Industries—	
Industrial Estates ..	—9,53,264
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	—6,39,198
(ii) Emergency loans to industrial units ..	49,61,168
(iii) Interest-free loans to new industries in lieu of refund of Sales Tax/ Purchase Tax and Inter-State Sales Tax ..	20,50,03,582
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points ..	24,52,749
(v) Loans to Punjab State Small Industries Corporation for promotion of self employment with seed/margin money (Seed/margin money assistance to entrepreneurs under the D.I.C. Programme) ..	39,67,343@
(vi) Loans to Industrialists and rural artisans in I.R.D.P. areas on subsidised rate of interest ..	62,36,364
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—1,90,54,561(*)
Total ..	20,29,27,447
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textiles Development Corporation for setting up of processing house for power looms ..	1,04,36,468
(ii) Interest-free loans for margin money ..	62,45,205
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—87,88,490
Total ..	78,93,183
Handicraft Industries ..	1,00,507
Khadi Industries—	
(i) Loans to Punjab Khadi and Village Industries Board ..	26,69,744
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	23,46,300
Total ..	50,16,044
Total (721) ..	21,49,83,917

@ Differs from the opening balance of 1985-86 by Re. 1 (increased) due to rounding.

(*) Differs from the opening balance of 1985-86 by Re. 1 (decreased) due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—9,53,264	3,603	—9,56,867 (*)	..
..	—6,39,198	—45,00,868(**)	38,61,670	56,76,554
..	49,61,168	59,00,412	—9,39,244(*)	..
10,98,10,874	31,48,14,456	19,61,115	31,28,53,341	..
..	24,52,749	..	24,52,749	..
63,61,687	1,03,29,030	4,75,458	98,53,572	13,997
..	62,36,364	5,53,135	56,83,229	..
7,500	—1,90,47,061	23,73,140	—2,14,20,201(*)	15,61,627
11,61,80,061	31,91,07,508	67,62,392	31,23,45,116	72,52,178
..	1,04,36,468	50,12,800	54,23,668	..
..	62,45,205	3,34,963	59,10,242	..
..	—87,88,490	1,88,300	—89,76,790(*)	66,188
..	78,93,183	55,36,063	23,57,120	66,188
..	1,00,507	..	1,00,507	..
..	26,69,744	..	26,69,744	..
..	23,46,300	..	23,46,300	..
..	50,16,044	..	50,16,044	..
11,61,80,061	33,11,63,978	1,23,02,058	31,88,61,920	73,18,366

(*) Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

(**) Minus figure during the year is due to write-back of credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1986 2
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—concl'd.	
722. Loans for Machinery and Engineering Industries—	
Other Industries ..	3,21,247
Total (722) ..	3,21,247
723. Loans for Petroleum, Chemicals and Fertilizer Industries—	
Fertilizers ..	2,38,400
Total (723) ..	2,38,400
726. Loans for Consumer Industries—	
Textiles ..	15,26,200
Total (726) ..	15,26,200
730. Loans to Industrial Financial Institutions—	
Loans to public undertakings ..	—26,54,723
Total (730) ..	—26,54,723
Total (iii) ..	39,61,74,041
(iv) Water and Power Development—	
734. Loans for Power Projects—	
Hydro-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project ..	65,57,59,892
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link ..	1,03,63,10,700
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong ..	6,13,14,938
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	2,49,45,089
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	2,97,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project ..	1,13,42,14,874

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,21,247	..	3,21,247	..
..	3,21,247	..	3,21,247	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	15,26,200	..	15,26,200	..
..	15,26,200	..	15,26,200	..
..	-26,54,723	..	-26,54,723*	..
..	-26,54,723	..	-26,54,723	..
11,61,80,061	51,23,54,102	2,23,02,058	49,00,52,044	73,18,366
10,67,531	65,68,27,423	..	65,68,27,423	..
..	1,03,63,10,700 ¹	73,86,125 ²	1,02,89,24,575 ³	..
..	6,13,14,938 ⁴	3,33,805 ⁵	6,09,81,133 ⁶	..
-36,50,266 [@]	2,12,94,823	..	2,12,94,823	..
..	2,97,28,000	..	2,97,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..

* Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

@ Minus figure during the year is due to write-back of debits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
(vii) Loans to Punjab State Electricity Board for Anandpur Sahib Power Project	1,30,41,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension)	16,82,78,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation)	7,93,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project	1,75,77,38,000
(xi) Loans to Punjab State Electricity Board for Their Dam Project	95,08,00,000
(xii) Loans to Punjab State Electricity Board for participation in Hydro Projects of Himachal Pradesh and Jammu and Kashmir	1,21,00,000
(xiii) Loans to Punjab State Electricity Board for Micro Hydel Projects	2,00,00,000
(xiv) Other loans with balance not exceeding Rs. 25 lakhs in each case	11,00,000
Total	7,23,56,89,493
Thermo-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda	63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension)	39,23,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage I	2,99,69,00,000
(iv) Modification/Renovation of Guru Nanak Dev Thermal Plant	12,30,00,000
(v) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage II	37,50,00,000
Total	4,51,92,70,000
Diesel Power Schemes—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets	5,71,09,660

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,30,41,00,000	..	1,30,41,00,000	..
..	16,82,78,000	..	16,82,78,000	..
..	7,93,00,000	..	7,93,00,000	..
84,00,00,000	2,59,77,38,000	..	2,59,77,38,000	..
1,68,20,67,000	2,63,28,67,000	..	2,63,28,67,000	..
..	1,21,00,000	..	1,21,00,000	..
..	2,00,00,000	..	2,00,00,000	..
..	11,00,000	..	11,00,000	..
2,51,94,84,265	9,75,51,73,758	77,19,930	9,74,74,53,828	..
..	63,19,90,000	..	63,19,90,000	..
..	39,23,80,000	3,00,00,000	36,23,80,000	..
..	2,99,69,00,000	..	2,99,69,00,000	..
3,00,00,000	15,30,00,000	..	15,30,00,000	..
20,00,00,000	57,50,00,000	..	57,50,00,000	..
23,00,00,000	4,74,92,70,000	3,00,00,000	4,71,92,70,000	..
..	5,71,09,660	..	5,71,09,660	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—concl'd.	
734. Loans for Power Projects—concl'd.	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	1,86,52,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	22,08,08,448
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	3,29,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	3,53,00,000
(v) Loans to Punjab State Electricity Board for transmission lines ..	1,38,70,999
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	37,24,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	1,74,00,000
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works ..	27,41,00,000
(x) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects ..	18,37,00,000
(xi) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission losses ..	26,70,00,000
(xii) Loans to Punjab State Electricity Board for Sub-Transmission Works ..	15,70,00,000
(xiii) Loans for Ropar Thermal Project ..	3,05,00,000
Total ..	3,57,71,78,018
Other Loans to Electricity Boards—	
(i) Other loans ..	87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes ..	6,00,00,000
Total ..	93,99,64,289
Total (734) ..	16,32,92,11,460
Total (iv) ..	16,32,92,11,460

AND ADVANCES BY THE GOVERNMENT—contd..

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,03,00,00,000	2,89,52,98,571	..	2,89,52,98,571	..
..	22,08,08,448	48,636	22,07,59,812	..
..	3,29,00,000	..	3,29,00,000	..
..	3,53,00,000	..	3,53,00,000	..
..	1,38,70,999	..	1,38,70,999	..
..	10,69,00,000	..	10,69,00,000	..
..	37,24,00,000	..	37,24,00,000	..
..	1,74,00,000	..	1,74,00,000	..
..	27,41,00,000	..	27,41,00,000	..
..	18,37,00,000	..	18,37,00,000	..
..	26,70,00,000	..	26,70,00,000	..
..	15,70,00,000	..	15,70,00,000	..
..	3,05,00,000	..	3,05,00,000	..
1,03,00,00,000	4,60,71,78,018	48,636	4,60,71,29,382	..
..	87,99,64,289	..	87,99,64,289	34,18,721
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,289	..	93,99,64,289	34,18,721
3,77,94,84,265	20,10,86,95,725	3,77,68,566	20,07,09,27,159	34,18,721
3,77,94,84,265	20,10,86,95,725	3,77,68,566	20,07,09,27,159	34,18,721

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—concl'd.	
(v) Transport and Communications—	
738. Loans for Road and Water Transport Services—	
Road Transport—	
Loans to P.E.P.S.U. Road Transport Corporation, Patiala ..	2,60,00,000
Total (738) ..	2,60,00,000
Total (v) ..	2,60,00,000
Total (b) ..	18,83,64,90,057
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances ..	17,33,88,375
(ii) Advances for purchase of Motor conveyances ..	2,88,84,965
(iii) Advances for purchase of other conveyances ..	2,81,032
(iv) Festival advances ..	57,601
(v) Other advances ..	22,83,591
Total (766) ..	20,48,95,564
Total (c) ..	20,48,95,564

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,60,00,000	..	2,60,00,000	5,33,00,000
..	2,60,00,000	..	2,60,00,000	5,33,00,000
..	2,60,00,000	..	2,60,00,000	5,33,00,000
4,65,14,96,814	23,48,79,86,871	44,34,82,715	23,04,45,04,156	23,90,07,367
4,71,64,904	22,05,53,279	2,88,97,369	19,16,55,910	19,62,663
1,46,26,693	4,35,11,658	90,91,571	3,44,20,087	6,05,578
31,300	3,12,332	65,713	2,46,619	4,956
..	57,601	..	57,601	..
..	22,83,591	—6,610@	22,90,201	68,862
6,18,22,897	26,67,18,461	3,80,48,043	22,86,70,418	26,42,059
6,18,22,897	26,67,18,461	3,80,48,043	22,86,70,418	26,42,059

@Minus figure during the year is due to write-back of credits of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1986
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans	68,04,308
Total (767)	68,04,308
Total (d)	68,04,308
Total—F. Loans and Advances	20,25,38,48,201

AND ADVANCES BY THE GOVERNMENT—concl'd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1987	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
50,79,000	1,18,83,308	13,88,133	1,04,95,175	1,76,94,769
50,79,000	1,18,83,308	13,88,133	1,04,95,175	1,76,94,769
50,79,000	1,18,83,308	13,88,133	1,04,95,175	1,76,94,769
4,82,53,82,376(*)	25,07,92,30,577	53,11,61,305	24,54,80,69,272	31,57,34,471

(*) Details of loans advanced during the year for plan purposes are given below :—

Head of Account	Amount Rs.
677. Loans for Education, Art and Culture	29,040
682. Loans for Public Health, Sanitation and Water Supply	3,56,00,000
683. Loans for Housing	5,77,43,475
684. Loans for Urban Development	1,28,63,000
698. Loans for Co-operation	16,25,000
705. Loans for Agriculture	48,78,513
706. Loans for Minor Irrigation, Soil Conservation and Area Development	13,51,30,384
711. Loans for Dairy Development	1,07,00,000
712. Loans for Fisheries	3,00,000
713. Loans for Forest	3,00,000
714. Loans for Community Development	46,00,000
721. Loans for Village and Small Industries	11,61,80,061
734. Loans for Power Projects	3,77,94,84,265
Total	4,15,94,33,738

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
J. RESERVE FUNDS—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	8,54,26,578
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/ Undertakings—	
Depreciation Reserve Fund—Government Presses ..	1,12,63,451
Total (815) ..	<u>9,66,90,029</u>
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/ Undertakings—	
Reserve Fund—Transport—Accident Reserve Fund ..	5,53,258
Total (821) ..	<u>5,53,258</u>
Total (a) ..	<u>9,72,43,287</u>
(b) Reserve Funds not bearing interest—	
822. Sinking Funds (A) ..	
	1,42,29,837
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes—	
State Agricultural Credit Relief and Guarantee Fund ..	4,25,980
(ii) Industrial Development Funds—	
Industrial Loan Fund ..	6,15,31,808
(iii) Other Development and Welfare Funds—	
Fund for Development Schemes ..	..
Fund for Village Reconstruction and Harijan Uplift ..	1,62,46,875
Total (829) ..	<u>7,82,04,663</u>

(A) Loan-wise details are given in the Annexure.

DETAILS OF EARMARKED BALANCES

1st April 1986

Balance on 31st March 1987

Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	8,54,26,578	9,35,11,665	..	9,35,11,665
..	1,12,63,451	1,24,23,346	..	1,24,23,346
..	9,66,90,029	10,59,35,011	..	10,59,35,011
..	5,53,258	5,45,289	..	5,45,289
..	5,53,258	5,45,289	..	5,45,289
..	9,72,43,287	10,64,80,300	..	10,64,80,300
..	1,42,29,837	1,42,29,837	..	1,42,29,837
..	4,25,980	4,25,980	..	4,25,980
..	6,15,31,808	6,15,31,808	..	6,15,31,808
67,88,390	67,88,390	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390	8,49,93,053	7,82,04,663	67,88,390	8,49,93,053

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
1	2
	Rs.
J. RESERVE FUNDS—concl'd.	
(b) Reserve Funds not bearing interest—concl'd.	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund	39,74,732
Total (835)	39,74,732
Total (b)	9,64,09,232
Total—J. Reserve Funds	19,36,52,519
K. DEPOSITS AND ADVANCES—	
(a) Deposits bearing interest—	
842. Other Deposits—	
Miscellaneous deposits—	
Deposits of Charitable Trusts	4,99,563
Total (842)	4,99,563
(b) Deposits not bearing interest—	
843. Civil Deposits—	
Personal Deposits—Civil List—	
Reserve Fund	..
Total (843)	..
848. Other Deposits—	
Miscellaneous Deposits—	
1. Deposit Account of Relief and Rehabilitation loans to be written off	57,64,454
2. Deposit Account of grants from the Central Government for the food production drive schemes—	
Bonus for accelerating production of food grains	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries	15,573
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes	1,42,747

DETAILS OF EARMARKED BALANCES—*contd.*

1st April 1986		Balance on 31st March 1987		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	39,74,732	39,74,732	..	39,74,732
..	39,74,732	39,74,732	..	39,74,732
67,88,390	10,31,97,622	9,64,09,232	67,88,390	10,31,97,622
67,88,390	20,04,40,909	20,28,89,532	67,88,390	20,96,77,922
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	57,64,454	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
K. DEPOSITS AND ADVANCES—concl'd.	
(b) Deposits not bearing interest—concl'd.	
848. Other Deposits—concl'd.	
Miscellaneous Deposits—concl'd.	
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,413
7. Deposits for payment of honoraria to the enumerators in connection with 1981 Census ..	39,633
Total (848) ..	1,97,11,160
Total—K. Deposits and Advances ..	2,02,10,723
Total ..	21,38,63,242

DETAILS OF EARMARKED BALANCES—*concl'd.*

1st April 1986		Balance on 31st March 1987		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	39,633	39,633	..	39,633
..	1,97,11,160	1,97,11,160	..	1,97,11,160
51,910	2,02,62,633	2,02,10,723	51,910	2,02,62,633
68,40,300	22,07,03,542	22,31,00,255	68,40,300	22,99,40,555

ANNEXURE TO

Description of loan	Balance on 1st April 1986	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
	(1) SINKING FUND FOR	
Loan from the Central Government for Bhakra-Nangal Project	1 42,29,836	..
Total	1,42,29,836	..
	(2) SINKING FUND FOR	

Total	..	..
Grand Total	142,29,836	..

STATEMENT NO. 19

Loss or gain on investments	Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1987
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS				
..	..	1,42,29,836	..	1,42,29,836
..	..	1,42,29,836	..	1,42,29,836
DEPRECIATION OF LOANS				
..
..
..	..	1,42,29,836	..	1,42,29,836

ANNEXURE TO

Description of loan

Balance on
1st April 1986Purchase of
securities

1

2

3

Rs.

Rs.

(3) SINKING FUND INVESTMENT

..

..

..

Total

..

..

..

STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1987	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT—AMORTISATION				
..
..

APPENDIX I

Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances (referred to in explanatory note 3 below statement no. 8).

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from departmental/Treasury Officers
1	2	3	4	5	6
	Rs.				
	F. LOANS AND ADVANCES—				
	1. 682. Loans for Public Health, Sanitation and Water Supply—				
	Public Health and Sanitation Programmes— Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	1,04,21,228	Loan-wise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	1,36,53,190	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	1,77,24,941	Ditto
	Loans to Panchayati Raj Institutions for Rural Water Supply Scheme	Ditto	1984-85	11,90,813	Ditto
	2. 684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	5,56,12,072	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Treasury Officers and Municipalities	1974-75	12,08,781	Ditto

APPENDIX I—*contd.*

Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances (referred to in explanatory note 3 below statement no. 8)

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6

Rs.

F. LOANS AND ADVANCES—*concl'd.*2. 684. Loans for Urban Development—*concl'd.*

(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes.	Treasury Officers and Municipalities	1974-75	33,86,11,842	Loan-wise details
(iv) Loans to Improvement Trusts for Development Projects.	Treasury Officers and Improvement Trusts	1978-79	3,67,08,877	Ditto
(v) Loans to local bodies of erstwhile Pepsu State.	Ditto	1984-85	7,29,942	Ditto

3. 688. Loans for Social Security and Welfare—

Other Social Security and Welfare Programmes—

Loans to Princes and rulers of erstwhile States.

Treasury Officers	1954-55	40,298	Ditto
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4. 705. Loans for Agriculture—

Manures and fertilizers—

Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost.

Treasury Officers and Municipalities	1974-75	7,20,125	Ditto
--------------------------------------	---------	----------	-------

K. DEPOSITS AND ADVANCES—

(b) Deposits not bearing interest—

5. 843. Civil Deposits—

(i) Revenue Deposits

Treasury Officers	1963-64	4,93,022	Plus and minus memoranda and reconciliation of accounts with treasuries
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(ii) Civil Courts' deposits

Ditto	1963-64	1,34,97,457	Ditto
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(iii) Deposits of Police Funds

Ditto	1967-68	15,06,701	Ditto
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APPENDIX I—concl'd.

Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances (referred to in explanatory note 3 below statement no. 8)

Serial no.	Head of account	Departmental/ Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/ documents awaited from Departmental/ Treasury Officers
1	2	3	4	5	6
				Rs.	
K. DEPOSITS AND ADVANCES—concl'd.					
(b) Deposits not bearing interest—concl'd.					
6. 847. Deposits of Local Funds—					
(i)	District Funds	Treasury Officers	1961-62	7,92,745	Plus and minus memoranda and reconciliation of accounts with treasuries
(ii)	Municipal Funds	Ditto	1958-59	61,43,147	Ditto
(iii)	State Transport Corporation Funds	Ditto	1963-64	37,28,552	Ditto
(iv)	Panchayat Bodies Funds	Ditto	1960-61	4,25,554	Ditto
(v)	Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet pay- ments against Yen credits	Accountant General Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board through Accountant General, Haryana, Chandigarh
L. SUSPENSE AND MISCELLANEOUS—					
(c) Other Accounts—					
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	2,594	Complete parti- culars of credits/ debits
M. REMITTANCES—					
(a) Money Orders, Remittances and adjustments, etc.—					
8.	882. Cash Remittances and adjustments, etc.—				
(i)	Cash Remittances between Treasuries and Currency Chests—				
	Cash Remittances between treasuries	Treasury Officers/ Currency Officer, Reserve Bank of India, New Delhi	1965-66	34,57,594	Particulars of Corresponding credits/debits

APPENDIX II

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1987 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—				
1. 682. Loans for Public Health, Sanitation and Water Supply—				
Public Health and Sanitation Programmes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1	1964-65	0.45
		2	1965-66	2.14
		6	1966-67	6.97
		10	1967-68	16.75
		2	1968-69	1.04
		11	1970-71	10.25
		29	1971-72	27.22
	Sewerage Schemes—	15	1972-73	12.89
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.14
		2	1964-65	1.08
		6	1965-66	7.76
		4	1966-67	5.56
		15	1967-68	15.70
		5	1968-69	3.32
		1	1969-70	0.02
		3	1971-72	2.78
		21	1972-73	29.00
		9	1974-75	19.56
		16	1981-82	1,80.00
		8	1982-83	50.00
	Urban Water Supply Programmes—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes	5	1963-64	4.94
		5	1964-65	7.57
		12	1965-66	11.27
		14	1966-67	16.80
		25	1967-68	29.62
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	70.88

APPENDIX II—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1987 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
1. 682. Loans for Public Health, Sanitation and Water Supply—<i>concl.</i>				
Urban Water Supply programmes—<i>concl.</i>				
	(i) Loans for execution of Urban Water Supply and Sewerage Schemes	5	1977-78	1,75.00
		4	1978-79	1,70.00
		11	1985-86	2,63.38
2. 684. Loans for Urban Development—				
Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3	upto 1971-72	2.40
		14	1972-73	1,08.40
		28	1973-74	40.38
		1	1976-77	75.00
		4	1977-78	3,00.00
		2	1980-81	36.65
		2	1983-84	1,30.50
		1	1984-85	13.20
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68
		1	1973-74	0.20
		1	1976-77	0.40
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12		
			1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39

APPENDIX II—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1987 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
2.	684. Loans for Urban Development— <i>concl'd.</i>			
	Urban Development— <i>concl'd.</i>			
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes— <i>concl'd.</i>	181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.00
		100	1980-81	12,31.37
		48	1981-82	7,87.45
		34	1982-83	5,49.00
		6	1983-84	3,37.00
		8	1984-85	4,40.40
		4	1985-86	45.00
	(iv) Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	5,61.00
		8	1979-80	17.00
		5	1980-81	14.67
	(v) Loans for Development of small and medium towns	2	1984-85	1,60.50
		4	1985-86	1,45.40
3.	705. Loans for Agriculture—Manures and fertilizers—			
	(i) Loans to Municipalities, Municipal Corporations, and other Local Funds for preparation and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22

APPENDIX II—concl'd.

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1987 (In lakhs of rupees)
1	2	3	4	5
K. DEPOSITS AND ADVANCES—				
(b) Deposits not bearing interest—				
4. 843. Civil Deposits—				
(i) Revenue Deposits				
		11	1963-64	7,74.49
		1	1968-69	78.79
		1	1973-74	13.04
(ii) Civil Courts' Deposits				
		11	1963-64	4,74.35
		1	1968-69	11.76
		1	1973-74	21.56
(iii) Deposits of Police Funds— Police clothing and equipment fund				
		2	1965-66	4.13
		1	1973-74	1.25
		1	1978-79	0.50
5. 847. Deposits of Local Funds—				
(i) District Funds				
		3	1961-62	6.91
		6	1958-59	1.00
(ii) Municipal Funds				
		2	1965-66	0.07
		2	1968-69	0.47
(iii) State Transport Corporation Funds				
		1	1963-64	42.12
(iv) Panchayat Bodies Funds—				
(1) Zila Parishad Funds				
		2	1961-62	19.52
		8	1966-67	35.34
		1	1973-74	20.30
(2) Village Panchayat Funds				
		1	1960-61	0.11
		1	1969-70	5.32
(v) Other Funds— Town and Bazar Funds				
		3	1959-60	0.92

APPENDIX III

APPENDIX

Investment of the Government in Statutory Corporations, Government Companies, other Joint
(referred to in explanatory note)

1984-85			
	Number of concerns	Investments	Dividend/Interest received during 1984-85
To end of 1984-85			
(In crores of rupees)			
(i) Statutory Corporations	.. 9	64.57	..
(ii) Government Companies	.. 22	1,01.90	..
(iii) Joint Stock Companies	.. 17	1.48	*
(iv) Co-operatives	.. 7,442	81.92	0.14
Total	7,490	2,49.87	0.14

*Rs. 17,000 only.

III
Stock Companies, Co-operative banks and societies, etc., to end of 1984-85, 1985-86 and 1986-87
 3 under statement no. 2)

1985-86			1986-87		
Number of concerns	Investments	Dividend/Interest received during 1985-86	Number of concerns	Investments	Dividend/Interest received during 1986-87
To end of 1985-86			To end of 1986-87		
(In crores of rupees)			(In crores of rupees)		
9	71.53	0.59	10	85.34	0.32
22	1,10.66	0.17	22	1,19.79	0.17
16	1.48	*	16	1.48	..
7,743	93.41	0.02	8,012	1,08.06(x)	0.46
7,790	2,77.08	0.78	8,060	3,14.67	0.95

*Rs. 17,000 only.

(x) Excludes Rs. 2.59 crores retired during the year.